

**Invoices from September 1, 2013 through
September 30, 2013**

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4178082
Client Matter: 15222-6

In the matter of Automatic Stay Matters

For legal services rendered through September 25, 2013
(see attached Description of Legal Services for detail)

\$ 1,386.00

For expenses incurred through September 25, 2013
(see attached Description of Expenses for detail)

\$.00

Total legal services rendered and expenses incurred

\$ 1,386.00

Legal Services for the Period Ending September 25, 2013

Cengage Learning, Inc.

6 - Automatic Stay Matters

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Jessica Peet	2.80	495.00	1,386.00
TOTALS	2.80		\$1,386.00

Legal Services for the Period Ending September 25, 2013

Cengage Learning, Inc.

6 - Automatic Stay Matters

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/04/13	Jessica Peet	.50	Correspond with M. Koss re automatic stay motion (.3); review and analyze correspondence re same (.2).
9/09/13	Jessica Peet	1.60	Draft, review and revise order of presentment and stipulation re automatic stay motion (1.4); correspond with working group re same (.2).
9/19/13	Jessica Peet	.70	Review and revise notice of presentment and stipulation re automatic stay motion (.6); correspond with K&E team re same (.1).
		2.80	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179572
Client Matter: 15222-8

In the matter of Business Operations

For legal services rendered through September 30, 2013
(see attached Description of Legal Services for detail)

\$ 9,361.50

For expenses incurred through September 30, 2013
(see attached Description of Expenses for detail)

\$.00

Total legal services rendered and expenses incurred

\$ 9,361.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

8 - Business Operations

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Beth Friedman	.50	335.00	167.50
William Guerrieri	9.30	715.00	6,649.50
Daniel Hill	.50	190.00	95.00
Andrew A Kassof, P.C.	.30	945.00	283.50
Christopher Marcus, P.C.	1.00	895.00	895.00
Andrea Weintraub	2.30	495.00	1,138.50
Factual Research	.50	265.00	132.50
TOTALS	14.40		\$9,361.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

8 - Business Operations

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/02/13	Beth Friedman	.50	Telephone conference with R. Datillo and coordinate filing of real estate pleading and service re response to Committee.
9/06/13	Daniel Hill	.50	Prepare and compile precedent re lease motion.
9/06/13	Factual Research	.50	Research re lease motion.
9/13/13	William Guerrieri	1.40	Telephone conference with working group re various real estate issues (.8); correspond with K&E team re pleadings re same (.6).
9/16/13	William Guerrieri	2.20	Telephone conference with K&E team re various real estate issues (.8); correspond with K&E team re pleadings re same (.6); review and analyze issues re same (.8).
9/18/13	Andrea Weintraub	2.30	Telephone conference with K&E team, Lazard, A&M and board (.9); draft board minutes re same (1.4).
9/23/13	William Guerrieri	1.20	Telephone conference with A&M, K&E team and company re various real estate issues (.8); correspond with T. Bayer re follow-up re same (.4).
9/26/13	Christopher Marcus, P.C.	1.00	Participate in telephone conference.
9/26/13	Andrew A Kassof, P.C.	.30	Review summary of financial results.
9/27/13	William Guerrieri	1.10	Telephone conference with S. Gibson re real estate issues (.6); review and analyze presentation re real estate issues (.5).
9/30/13	William Guerrieri	3.40	Review and analyze issues re real estate workstreams (1.5); correspond with T. Bayer and S. Gibson re same (1.2); draft correspondence re lease portfolio evaluation (.7).
		14.40	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179573

Client Matter: 15222-9

In the matter of Case Administration

For legal services rendered through September 30, 2013
(see attached Description of Legal Services for detail)

\$ 56,877.50

For expenses incurred through September 30, 2013
(see attached Description of Expenses for detail)

 \$.00

Total legal services rendered and expenses incurred

\$ 56,877.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

9 - Case Administration

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Ryan Dattilo	1.50	630.00	945.00
Beth Friedman	5.50	335.00	1,842.50
Jacob Goldfinger	.10	305.00	30.50
Jason Gott	2.00	495.00	990.00
Christopher T Greco	.40	735.00	294.00
William Guerrieri	7.20	715.00	5,148.00
Jonathan S Henes, P.C.	18.00	1,025.00	18,450.00
Daniel Hill	7.40	190.00	1,406.00
Melissa Koss	9.90	630.00	6,237.00
Ross M Kwasteniet	2.40	840.00	2,016.00
Christopher Marcus, P.C.	5.90	895.00	5,280.50
Jessica Peet	14.20	495.00	7,029.00
Laura Saal	3.60	285.00	1,026.00
Alexandra Schwarzman	.90	495.00	445.50
Jessica A Silverman	.50	495.00	247.50
James H M Sprayregen, P.C.	4.00	1,125.00	4,500.00
Andrea Weintraub	2.00	495.00	990.00
TOTALS	85.50		\$56,877.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

9 - Case Administration

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/01/13	Andrea Weintraub	.60	Review and compile recent objections and pleadings (.4); correspond with K&E team re same (.2).
9/01/13	James H M Sprayregen, P.C.	.60	Correspond with J. Henes re mediation and plan timing.
9/03/13	Christopher Marcus, P.C.	1.80	Prepare for hearing and telephone conference with J. Henes re same.
9/03/13	Jessica Peet	4.40	Office conference with G. Suttman re case status (1.4); office conference with working group re same (.8); draft and revise case timeline re same (.6); draft materials for conference re case update (.4); correspond with working group re same (1.2).
9/03/13	Daniel Hill	.30	Update case folder with recent filings.
9/03/13	Ross M Kwasteniet	.40	Review and comment on work in process summary.
9/03/13	Jonathan S Henes, P.C.	1.10	Telephone conference with J. Sprayregen re case timing and scheduling issues.
9/03/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.
9/03/13	James H M Sprayregen, P.C.	1.10	Telephone conference with J. Henes re case timing and scheduling issues.
9/04/13	Jessica Peet	1.50	Telephone conferences with K&E team re case status (1.2); review and revise materials re same (.3).
9/04/13	Andrea Weintraub	.60	Office conference with C. Greco, M. Koss, R. Dattilo, and J. Peet re case status and workstreams.
9/04/13	Daniel Hill	.50	Prepare and distribute recently filed objections and responses.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/04/13	Beth Friedman	1.00	Review case docket (.3); telephone conferences with S. Jackson re outstanding administrative issues (.4); review work in process summary (.3).
9/04/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.
9/04/13	Melissa Koss	.80	Telephone conference with G. Suttman, Lazard, A&M and K&E team re case status.
9/05/13	Christopher T Greco	.40	Correspond with B. Friedman re potential hearing dates re proposed scheduling order.
9/05/13	Beth Friedman	.80	Telephone conference with C. Greco re outstanding issues (.4); telephone conferences with S. Jackson re scheduling (.4).
9/05/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.
9/05/13	James H M Sprayregen, P.C.	1.10	Correspond with J. Henes re strategy and tactics.
9/06/13	Beth Friedman	1.20	Telephone conferences with chambers re administrative matters (.6); review and analyze scheduling order (.6).
9/06/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.
9/06/13	James H M Sprayregen, P.C.	1.20	Correspond with J. Henes and K&E team re strategy and tactics.
9/09/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.
9/09/13	William Guerrieri	.90	Review and revise work in process summary (.4); telephone conference with company and advisors re case status issues (.5).
9/10/13	Jessica Peet	1.20	Telephone conference with K&E team re case status (1.1); correspond with K&E team re same (.1).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/10/13	Daniel Hill	.50	Update case folder with recently filed pleadings.
9/10/13	Melissa Koss	.70	Telephone conference with G. Suttman, A&M, Lazard, and K&E team re case status.
9/11/13	Daniel Hill	.20	Update case folder with recently filed pleadings.
9/12/13	Jessica Peet	1.00	Telephone conference with K&E team re case status (.8); correspond with K&E team re same (.2).
9/12/13	Beth Friedman	.30	Telephone conferences with S. Jackson re outstanding issues.
9/12/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.
9/12/13	Melissa Koss	.80	Telephone conference with G. Suttman, Lazard, A&M and K&E team re case status.
9/12/13	William Guerrieri	.80	Review and revise work in process summary (.4); telephone conference with company and advisors re same (.4).
9/13/13	Ross M Kwasteniet	.50	Prepare for and participate in telephone conference with company re case status and open issues.
9/13/13	Jonathan S Henes, P.C.	2.30	Internal status call with J. Henes and R. Kwasteniet re various case issues (.5); prepare for telephone status conference with Company (.4); participate in telephone conference with Company management re status (.5); correspond with J. Sprayregen re strategy and tactics (.9).
9/13/13	Jacob Goldfinger	.10	Update case calendar re bar date order.
9/13/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/16/13	Christopher Marcus, P.C.	1.10	Telephone conference with R. Feintuch, Lazard, and M. Hansen re status (.5); telephone conference with M. Hansen re case status (.6).
9/16/13	Jason Gott	.60	Revise work in process summary.
9/16/13	Daniel Hill	.20	Update case folder with recently filed pleadings.
9/16/13	Jonathan S Henes, P.C.	3.20	Telephone conference with R. Feintuch, Lazard, and M. Hansen re status (.5); telephone conference with M. Hansen re status (.6); correspond with J. Sprayregen and K&E team re strategy and tactics (.6); review and analyze case strategy issues (1.5).
9/16/13	Beth Friedman	.50	Finalize outstanding administrative issues.
9/16/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.
9/16/13	Melissa Koss	.60	Telephone conference with G. Suttman, K&E, Lazard, and A&M re case workstreams, status, and open items.
9/16/13	William Guerrieri	1.00	Review and revise work in process summary (.6); telephone conference with company and advisors re case update (.4).
9/17/13	Beth Friedman	.30	Telephone conference with S. Jackson re administrative matters.
9/17/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.
9/18/13	Jessica Peet	2.70	Prepare for and attend telephone conference with working group re case status (.9); prepare for and attend telephone conference with company re operations and case status update (1.2); telephone conference and correspond with G. Suttman re follow up issues re same (.6).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/18/13	Daniel Hill	.70	Update case folder with recently filed pleadings (.2); prepare and compile precedent re debtor's use of property (.5).
9/18/13	Jonathan S Henes, P.C.	3.50	Prepare for telephonic Board meeting (1.6); participate in telephonic Board meeting (1.0); follow up telephone conference with Lazard and A&M re Board meeting (.5); correspond with J. Sprayregen re strategy and tactics (.4).
9/18/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.
9/18/13	Melissa Koss	.60	Telephone conference with G. Suttman, Lazard, A&M, and K&E team re same.
9/18/13	William Guerrieri	2.00	Telephone conference with working group re case updates (.4); summarize ongoing workstreams (.8); telephone conference with K&E team re workstreams (.8).
9/19/13	Christopher Marcus, P.C.	.70	Office conference with J. Henes and R. Kwasteniet re status.
9/19/13	Andrea Weintraub	.40	Draft status conference agenda.
9/19/13	Jonathan S Henes, P.C.	2.10	Prepare for telephonic status conference with Judge Stong.
9/19/13	Laura Saal	.20	Prepare docket update and distribute same to team.
9/20/13	Christopher Marcus, P.C.	1.70	Internal telephone conference re telephonic status conference with Judge Stong (.7); telephone conference with J. Henes and R. Kwasteniet re status conference with Judge Stong (.5); status conference with Judge Stong (.5).
9/20/13	Jessica Peet	.60	Prepare for and telephone conference with working group re case status.
9/20/13	Andrea Weintraub	.20	Revise status conference agenda.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/20/13	Daniel Hill	.30	Update case folder with recently filed pleadings.
9/20/13	Jessica A Silverman	.50	Telephone conference with judge re case issues.
9/20/13	Jonathan S Henes, P.C.	4.10	Telephone conference with K&E team re status conference with Judge Stong (.7); prepare for status conference with Judge Stong (2.4); telephone conference with C. Marcus and R. Kwasteniet re status conference with Judge Stong (.5); status conference with Judge Stong (.5).
9/20/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.
9/20/13	Melissa Koss	.60	Telephone conference with G. Suttman, Lazard, A&M, and K&E team re same.
9/20/13	William Guerrieri	2.00	Telephone conference with company and advisors re case update (.6); telephonic status conference with judge re case issues (.5); draft follow-up summary re same (.9).
9/23/13	Jessica Peet	.60	Prepare for and attend telephone conference with working group re case status.
9/23/13	Jason Gott	.40	Revise work in process summary.
9/23/13	Alexandra Schwarzman	.90	Revise conflicts list re notice parties (.8); correspond re same (.1).
9/23/13	Ryan Dattilo	.50	Office conference with K&E team re open workstreams.
9/23/13	Daniel Hill	.70	Distribute order re Ocean Tomo (.2); update case folder with recently filed pleadings (.2); create and update creditor call log (.3).
9/23/13	Laura Saal	.20	Telephone conference with G. Suttman, Lazard, A&M, and K&E team re same.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/23/13	Melissa Koss	.70	Telephone conference with G. Suttman, Lazard, A&M, and K&E team re same.
9/23/13	William Guerrieri	.50	Telephone conference with company and advisors re case update.
9/24/13	Daniel Hill	.70	Update case folder with recently filed pleadings (.2); update creditor call log (.5).
9/24/13	Beth Friedman	.30	Telephone conferences with S. Jackson re outstanding administrative issues.
9/24/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.
9/25/13	Jessica Peet	.60	Prepare for and attend telephone conference with working group re workstreams.
9/25/13	Ross M Kwasteniet	.80	Prepare for and participate in telephone conference with K&E team re open issues, hearing preparations, and next steps.
9/25/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.
9/25/13	Melissa Koss	3.20	Telephone conference with G. Suttman, Lazard, A&M, and K&E team re status and workstreams (.6); office conference with K&E team re case status and workstreams (1.4); review and comment on work in process summary (.4); review and revise hearing agenda (.8).
9/26/13	Daniel Hill	.50	Update creditor call log.
9/26/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.
9/27/13	Christopher Marcus, P.C.	.60	Telephone conference with company re case status and open items.
9/27/13	Jessica Peet	.50	Telephone conference with working group re case status.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/27/13	Jason Gott	.30	Revise work in process summary.
9/27/13	Daniel Hill	2.20	Update creditor call log.
9/27/13	Ross M Kwasteniet	.70	Telephone conference with company re case status and open items.
9/27/13	Jonathan S Henes, P.C.	.80	Telephone conference with M. Hansen, D. Kurtz and A&M re update and case status.
9/27/13	Beth Friedman	.80	Attend to admin tasks and upload order (.4); prepare new matters and scheduling issues (.4).
9/27/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.
9/30/13	Jessica Peet	1.10	Prepare for and attend telephone conference with working group re case status (.9); correspond re follow-up issues re same (.2).
9/30/13	Andrea Weintraub	.20	Telephone conference with M. Koss and T. Fleisher re scheduling.
9/30/13	Jason Gott	.70	Revise work in process summary.
9/30/13	Ryan Dattilo	1.00	Office conference with J. Henes, C. Greco, M. Koss, and K&E team re open issues.
9/30/13	Daniel Hill	.60	Update creditor call log.
9/30/13	Jonathan S Henes, P.C.	.90	Telephone conference with R. Kwasteniet re open issues (.4); review and revise settlement motion (.5).
9/30/13	Beth Friedman	.30	Telephone conference with S. Jackson re various administrative matters.
9/30/13	Laura Saal	.20	Prepare docket update and distribute same to K&E team.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

9 - Case Administration

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/30/13	Melissa Koss	1.90	Telephone conference with G. Suttman and J. Peet re new mediation, plan, and disclosure statement timelines (1.1); follow up with J. Peet re same (.2); telephone conference with T. Fleisher at A&M re same (.2); telephone conference with G. Suttman, Lazard, A&M, and K&E team re same (.4).
		85.50	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179574
Client Matter: 15222-10

In the matter of Cash Collateral and Cash Management

For legal services rendered through September 30, 2013
(see attached Description of Legal Services for detail)

\$ 786.50

For expenses incurred through September 30, 2013
(see attached Description of Expenses for detail)

\$.00

Total legal services rendered and expenses incurred

\$ 786.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
William Guerrieri	1.10	715.00	786.50
TOTALS	1.10		\$786.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

10 - Cash Collateral and Cash Management

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/01/13	William Guerrieri	1.10	Correspond with K&E team re cash collateral and cash management agreements.
		1.10	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179575
Client Matter: 15222-11

In the matter of Claims Analysis, Objection, Resolution

For legal services rendered through September 30, 2013 (see attached Description of Legal Services for detail)	\$ 9,531.50
For expenses incurred through September 30, 2013 (see attached Description of Expenses for detail)	<u> \$.00</u>
Total legal services rendered and expenses incurred	\$ 9,531.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

11 - Claims Analysis, Objection, Resolution

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Beth Friedman	1.00	335.00	335.00
Christopher T Greco	.60	735.00	441.00
William Guerrieri	2.40	715.00	1,716.00
Erik Hepler	.80	955.00	764.00
Melissa Koss	4.70	630.00	2,961.00
Christopher Marcus, P.C.	1.00	895.00	895.00
Jessica Peet	1.50	495.00	742.50
Laura Saal	.50	285.00	142.50
Alexandra Schwarzman	3.10	495.00	1,534.50
TOTALS	15.60		\$9,531.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

11 - Claims Analysis, Objection, Resolution

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/04/13	Jessica Peet	.50	Correspond with M. Koss re automatic stay motion (.3); review and analyze correspondence re same (.2).
9/09/13	Melissa Koss	1.60	Review and revise bar date order (.8); correspond with E. Ruiz re same (.2); correspond with K&E team re same (.2); correspond with Donlin re notice of bar date (.4).
9/10/13	Jessica Peet	.30	Correspond with L. Saal re bar date motion.
9/11/13	Jessica Peet	.70	Review and revise bar date motion re comments from hearing (.4); correspond with working group re same (.3).
9/13/13	Melissa Koss	.40	Correspond with Donlin re bar date notice.
9/16/13	Beth Friedman	1.00	Review and revise notice re bar date for publication and arrange for filing of same.
9/16/13	Melissa Koss	1.30	Finalize bar date notice (.7); correspond with Donlin re same (.3); correspond with K&E team re same (.3).
9/17/13	Alexandra Schwarzman	1.30	Revise claims settlement motion.
9/17/13	William Guerrieri	.70	Review and revise claims settlement motion (.3); correspond with C. Marcus and K. Carson re same (.4).
9/19/13	Melissa Koss	.60	Review and comment on bar date publication notice (.3); correspond with B. Friedman re same (.2); correspond with J. Herriman re same (.1).
9/23/13	Christopher T Greco	.60	Correspond re publication of claims bar date and follow up with B. Friedman re same (.6).
9/23/13	Alexandra Schwarzman	1.00	Telephone conference with C. Marcus and W. Guerrieri re claims settlement motion (.6); review and revise same (.4).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

11 - Claims Analysis, Objection, Resolution

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/24/13	Christopher Marcus, P.C.	.50	Telephone conference with K. Carson re settlement procedures.
9/24/13	Melissa Koss	.40	Correspond with G. Suttman and A&M re bar date notice issues and questions.
9/24/13	William Guerrieri	1.00	Review and revise claim settlement motion (.6); correspond with K. Carson re same (.4).
9/25/13	Laura Saal	.50	Prepare affidavit of publication for filing (.3); file same (.2).
9/25/13	Melissa Koss	.40	Review and comment on bar date talking points for Donlin.
9/27/13	Alexandra Schwarzman	.40	Revise claims settlement motion.
9/30/13	Christopher Marcus, P.C.	.50	Review and revise settlement motion.
9/30/13	Alexandra Schwarzman	.40	Review and revise claims settlement motion.
9/30/13	Erik Hepler	.80	Office conference with E. Nygaard and R. Enayati re collateral position re tort claims and proceeds thereof.
9/30/13	William Guerrieri	.70	Correspond re claim settlement procedures motion.
		15.60	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179576
Client Matter: 15222-12

In the matter of Content Providers and Vendors

For legal services rendered through September 30, 2013 (see attached Description of Legal Services for detail)	\$ 39,084.50
For expenses incurred through September 30, 2013 (see attached Description of Expenses for detail)	<u> \$.00</u>
Total legal services rendered and expenses incurred	\$ 39,084.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

12 - Content Providers and Vendors

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Travis Bayer	1.60	495.00	792.00
Jason Gott	11.70	495.00	5,791.50
William Guerrieri	15.30	715.00	10,939.50
Melissa Koss	1.00	630.00	630.00
Christopher Marcus, P.C.	.50	895.00	447.50
Alexandra Schwarzman	23.70	495.00	11,731.50
Neil E Walther	13.50	630.00	8,505.00
Andrea Weintraub	.50	495.00	247.50
TOTALS	67.80		\$39,084.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

12 - Content Providers and Vendors

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/03/13	Neil E Walther	1.10	Review and analyze vendor issues (.6); correspond with A. Schwarzman, W. Guerrieri and A&M team re same (.5).
9/03/13	Alexandra Schwarzman	3.20	Review and respond to vendor inquiries (2.8); office conference with W. Guerrieri re same (.4).
9/03/13	William Guerrieri	1.10	Review and revise letter to vendor re bankruptcy case status (.6); telephone conference with K&E team re same (.5).
9/04/13	Neil E Walther	.20	Correspond with counterparty re vendor/lien issue.
9/04/13	Alexandra Schwarzman	.80	Telephone conference with A&M re milestone payments (.6); review and respond to creditor inquiries (.2).
9/04/13	William Guerrieri	1.40	Review and analyze issues re vendors and executory contracts (.4); correspond with A&M team re same (1.0).
9/05/13	Neil E Walther	.30	Correspond with R. Stone re vendor issues (.1); review and analyze same (.2).
9/05/13	William Guerrieri	1.70	Review and analyze issues re vendors and executory contracts (1.1); correspond with A&M team re same (.6).
9/06/13	Jason Gott	.20	Revise response letter re reclamation demand.
9/06/13	William Guerrieri	1.80	Review and analyze issues re vendors and executory contracts (1.4); correspond with A&M team re same (.4).
9/09/13	William Guerrieri	1.80	Review and analyze issues re vendors and executory contracts (1.4); correspond with A&M team re same (.4).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

12 - Content Providers and Vendors

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/10/13	Travis Bayer	.70	Telephone conference with content provider's counsel re inquiry (.3); telephone conference and correspond with A&M team re same (.4).
9/11/13	Alexandra Schwarzman	1.20	Review and respond to vendor inquiries.
9/12/13	Alexandra Schwarzman	1.30	Telephone conference with A&M re adoption contracts (.7); review and analyze contracts re content production (.6).
9/12/13	William Guerrieri	1.70	Review and analyze issues re vendors and executory contracts (1.4); correspond with A&M team re same (.3).
9/13/13	Neil E Walther	1.80	Review and analyze vendor and payment issues (1.4); correspond and telephone conference with working group re same (.4).
9/13/13	Alexandra Schwarzman	.40	Review and respond to vendor inquiries.
9/13/13	William Guerrieri	2.00	Review and analyze issues re vendors and executory contracts (1.4); correspond with A&M team re same (.6).
9/16/13	Christopher Marcus, P.C.	.50	Telephone conference with R.R. Donnelley re contract negotiations.
9/16/13	Alexandra Schwarzman	2.10	Review and analyze vendor contracts (1.7); correspond with A&M re same (.4).
9/17/13	Neil E Walther	3.00	Review and analyze vendor issues (1.1); draft stipulation re same (1.6); correspond with counterparty counsel re payment issue (.3).
9/17/13	Alexandra Schwarzman	3.20	Review and analyze vendor contracts.
9/18/13	Jason Gott	.80	Office conference with N. Walther re vendor contracts (.3); review and analyze same (.5).
9/18/13	Alexandra Schwarzman	.30	Correspond with N. Walther re vendor inquiries.
9/19/13	Jason Gott	3.00	Review and analyze vendor contracts re payment provisions and executory status.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

12 - Content Providers and Vendors

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/19/13	Alexandra Schwarzman	3.10	Review and analyze vendor contracts.
9/20/13	Neil E Walther	.80	Draft letters re responses to vendor inquiries (.6); correspond with A&M team re same (.2).
9/20/13	Travis Bayer	.70	Telephone conference and correspond with vendor's counsel re inquiry (.4); correspond with A&M team re same (.3).
9/20/13	Jason Gott	7.70	Review and analyze vendor contracts re payment provisions and executory status.
9/20/13	Alexandra Schwarzman	8.10	Review and analyze vendor contracts.
9/23/13	Neil E Walther	.70	Review and analyze vendor inquiry (.4); correspond with working group re same (.3).
9/23/13	Melissa Koss	1.00	Review and comment on stipulation to terminate contract (.4); correspond with various creditors re claims questions (.6).
9/24/13	Neil E Walther	2.00	Review and analyze vendor inquiry issues (1.2); correspond with A&M team re same (.8).
9/25/13	Neil E Walther	1.10	Review, analyze vendor inquiry issues (.5); correspond with A&M team re same (.6).
9/25/13	Andrea Weintraub	.50	Correspond re vendor claim (.2); correspond with author re claim inquiry (.3).
9/25/13	Travis Bayer	.20	Telephone conference and correspond with A. Weintraub re vendor inquiry.
9/25/13	William Guerrieri	1.50	Correspond with A&M re various vendor issues (.7); review and analyze case law re same (.8).
9/26/13	Neil E Walther	1.90	Prepare for and participate in telephone conference with working group re consultant issue (1.2); draft letter re vendor inquiry (.3); correspond with W. Guerrieri re same (.1); review and analyze vendor issues (.3).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

12 - Content Providers and Vendors

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/27/13	Neil E Walther	.30	Telephone conference and correspond with S. Anchin re vendor contract review.
9/28/13	William Guerrieri	.50	Correspond with K&E team re vendor wind-down agreement.
9/30/13	Neil E Walther	.30	Draft letter re vendor inquiry.
9/30/13	William Guerrieri	1.80	Telephone conference with A&M re executory contracts and vendors (1.0); review and analyze documents re same (.8).
		67.80	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179577
Client Matter: 15222-13

In the matter of Corporate and Securities Issues

For legal services rendered through September 30, 2013
(see attached Description of Legal Services for detail)

\$ 34,869.00

For expenses incurred through September 30, 2013
(see attached Description of Expenses for detail)

\$.00

Total legal services rendered and expenses incurred

\$ 34,869.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

13 - Corporate and Securities Issues

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Kristen L Derhaag	.70	565.00	395.50
Christopher T Greco	1.40	735.00	1,029.00
William Guerrieri	1.00	715.00	715.00
Jonathan S Henes, P.C.	1.70	1,025.00	1,742.50
Melissa Koss	1.10	630.00	693.00
Mark L Kovner	6.80	945.00	6,426.00
Ross M Kwasteniet	2.70	840.00	2,268.00
Christopher Marcus, P.C.	4.40	895.00	3,938.00
Timothy J Muris	9.80	1,045.00	10,241.00
Christian O Nagler	.50	890.00	445.00
Joseph S Nord	.80	675.00	540.00
Bilal Sayyed	3.80	755.00	2,869.00
William B Sorabella	.80	870.00	696.00
Andrea Weintraub	5.80	495.00	2,871.00
TOTALS	41.30		\$34,869.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

13 - Corporate and Securities Issues

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/22/13	Timothy J Muris	3.00	Analyze facts re various corporate issues (1.2); telephone conference with K&E team re same (.5); review data request re same (1.3).
9/01/13	Bilal Sayyed	.30	Telephone conference with T. Muris re corporate issues analysis.
9/02/13	Bilal Sayyed	1.00	Review and analyze presentation re corporate issues (.7); review precedent re same (.3).
9/02/13	Timothy J Muris	5.00	Review research and analyze facts re corporate issues (3.5); prepare for client call (1.5).
9/03/13	Joseph S Nord	.80	Telephone conference with counsel re corporate issues (.6); conference with M. Kovner, B. Sayyed and T. Muris re same (.2).
9/03/13	Bilal Sayyed	2.50	Telephone conference with T. Muris and M. Kovner re corporate issue analysis (1.0); telephone conference with counsel re analysis (1.0); prepare for client call re same (.5).
9/03/13	Timothy J Muris	1.80	Prepare for and participate in telephone conference with client.
9/03/13	Andrea Weintraub	.70	Review and revise Apax non-disclosure agreement.
9/03/13	Mark L Kovner	3.80	Analyze issues re potential transactions (2.8); telephone conference with counsel re antitrust analysis (1.0).
9/06/13	Christopher T Greco	.30	Correspond with M. Koss and A. Weintraub re Apax non-disclosure agreement.
9/06/13	Melissa Koss	.30	Correspond with C. Greco and A. Weintraub re Apax non-disclosure agreement.
9/06/13	Mark L Kovner	1.50	Prepare for and telephone conference with J. Rich re potential transactions.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

13 - Corporate and Securities Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/08/13	Christopher Marcus, P.C.	1.00	Telephone conferences with board re plan and disclosure statement.
9/10/13	Kristen L Derhaag	.70	Review and revise non-disclosure agreement.
9/12/13	Christopher Marcus, P.C.	.60	Telephone conference with K. Carson and W. Sorabella re corporate governance.
9/12/13	Ross M Kwasteniet	.70	Review resolutions and confidentiality agreement re Willkie report (.5); correspond re same (.2).
9/12/13	William B Sorabella	.80	Review company bylaws (.4); telephone conference with K. Carson re board composition (.4).
9/18/13	Christopher T Greco	1.10	Telephone conference with Board (.7); follow up re board minutes with A. Weintraub (.4).
9/18/13	Christopher Marcus, P.C.	2.00	Prepare for telephonic board meeting (.5); participate in telephonic board meeting (1.0); follow up telephone conference with Lazard and A&M re board meeting (.5).
9/18/13	Ross M Kwasteniet	1.20	Prepare for and participate in telephone conference with board.
9/18/13	Melissa Koss	.80	Telephone conference with board.
9/18/13	William Guerrieri	1.00	Telephone conference with company, advisors and board re restructuring issues (.6); follow-up issues re same (.4).
9/19/13	Mark L Kovner	1.50	Prepare for and telephone conference with client and counsel re updated analysis.
9/20/13	Andrea Weintraub	1.40	Draft and revise board minutes.
9/24/13	Christian O Nagler	.50	Discuss reporting and other obligations.
9/25/13	Christopher Marcus, P.C.	.80	Review and revise board deck for 9/26 board meeting.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

13 - Corporate and Securities Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/26/13	Andrea Weintraub	3.70	Participate in board call (1.2); draft board minutes (2.5).
9/26/13	Ross M Kwasteniet	.80	Prepare for and participate in telephone conference with board and advisors.
9/26/13	Jonathan S Henes, P.C.	1.70	Prepare for and participate in telephonic board meeting.
		41.30	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179578
Client Matter: 15222-14

In the matter of **Creditor-Shareholder Inquiries**

For legal services rendered through September 30, 2013
(see attached Description of Legal Services for detail)

\$ 3,519.00

For expenses incurred through September 30, 2013
(see attached Description of Expenses for detail)

\$.00

Total legal services rendered and expenses incurred

\$ 3,519.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

14 - Creditor-Shareholder Inquiries

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Jason Gott	.90	495.00	445.50
William Guerrieri	1.80	715.00	1,287.00
Maureen McCarthy	4.10	315.00	1,291.50
Andrea Weintraub	1.00	495.00	495.00
TOTALS	7.80		\$3,519.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

14 - Creditor-Shareholder Inquiries

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/06/13	William Guerrieri	1.30	Correspond with company and K&E team re various communication materials for creditors.
9/09/13	Maureen McCarthy	.20	Telephone conference with creditor re inquiry.
9/11/13	Jason Gott	.50	Telephone conference with creditor re notices (.3); correspond with W. Guerrieri re same (.2).
9/13/13	Jason Gott	.40	Telephone conferences with creditors re claims process.
9/16/13	Andrea Weintraub	.40	Telephone conference with company, creditor and K&E team re issues surrounding assumption/rejection of creditor's contract and ongoing negotiations.
9/17/13	Andrea Weintraub	.30	Correspond with creditors' counsel re restructuring support agreement non-participation.
9/18/13	William Guerrieri	.50	Review and revise non-disclosure agreements re creditor advisors.
9/23/13	Maureen McCarthy	1.40	Telephone conferences with multiple creditors re proof of claim package received (1.0); follow-up with Donlin re same (.4).
9/24/13	Maureen McCarthy	.60	Telephone conferences with multiple creditors re proof of claim package received.
9/25/13	Maureen McCarthy	.70	Telephone conferences with multiple creditors re proof of claim package received.
9/26/13	Maureen McCarthy	.50	Telephone conferences with multiple creditors re proof of claim package received.
9/27/13	Maureen McCarthy	.70	Telephone conferences with multiple creditors re proof of claim package received.
9/30/13	Andrea Weintraub	.30	Respond to creditor inquiry re status of payments.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

14 - Creditor-Shareholder Inquiries

Date **Timekeeper**

Hours **Description**

7.80 TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179579
Client Matter: 15222-15

In the matter of Creditors Committee Issues

For legal services rendered through September 30, 2013
(see attached Description of Legal Services for detail)

\$ 546.50

For expenses incurred through September 30, 2013
(see attached Description of Expenses for detail)

 \$.00

Total legal services rendered and expenses incurred

\$ 546.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

15 - Creditors Committee Issues

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
William Guerrieri	.50	715.00	357.50
Andrew A Kassof, P.C.	.20	945.00	189.00
TOTALS	.70		\$546.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

15 - Creditors Committee Issues

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/12/13	William Guerrieri	.50	Review and revise non-disclosure agreements re Committee.
9/12/13	Andrew A Kassof, P.C.	.20	Review and analyze non-disclosure agreement (.1); review case correspondence (.1).
		.70	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179580
Client Matter: 15222-16

In the matter of Disclosure Statement, Plan, Confirmation

For legal services rendered through September 30, 2013 (see attached Description of Legal Services for detail)	\$ 441,039.00
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For expenses incurred through September 30, 2013 (see attached Description of Expenses for detail)	<u> \$.00</u>
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Total legal services rendered and expenses incurred	\$ 441,039.00
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Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Travis Bayer	9.70	495.00	4,801.50
Ryan Dattilo	18.50	630.00	11,655.00
David Freedman	1.10	565.00	621.50
Beth Friedman	11.30	335.00	3,785.50
Jacob Goldfinger	11.10	305.00	3,385.50
Jason Gott	15.40	495.00	7,623.00
Christopher T Greco	51.70	735.00	37,999.50
William Guerrieri	67.50	715.00	48,262.50
Jonathan S Henes, P.C.	59.90	1,025.00	61,397.50
Andrew A Kassof, P.C.	1.60	945.00	1,512.00
Melissa Koss	37.00	630.00	23,310.00
Ross M Kwasteniet	57.20	840.00	48,048.00
Christopher Marcus, P.C.	104.10	895.00	93,169.50
Maureen McCarthy	.70	315.00	220.50
Jessica Peet	24.80	495.00	12,276.00
Laura Saal	9.80	285.00	2,793.00
Alexandra Schwarzman	3.10	495.00	1,534.50
Jessica A Silverman	54.00	495.00	26,730.00
James H M Sprayregen, P.C.	11.40	1,125.00	12,825.00
Andrea Weintraub	69.70	495.00	34,501.50
Jeffrey J Zeiger	5.40	825.00	4,455.00
Factual Research	.50	265.00	132.50
TOTALS	625.50		\$441,039.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/01/13	Christopher T Greco	.80	Correspond re updated proposed schedule (.4); correspond re objections filed re disclosure statement adjournment and other open issues (.4).
9/01/13	Christopher Marcus, P.C.	3.80	Revise plan and disclosure statement.
9/01/13	Christopher Marcus, P.C.	.50	Telephone conference with J. Henes re status of case and plan timing.
9/01/13	Christopher Marcus, P.C.	1.20	Review and revise response letter re Committee's proposed Apax investigation order.
9/01/13	Andrea Weintraub	1.10	Telephone conference with the company and K&E team re disclosure statement and plan timing and next steps.
9/01/13	Ross M Kwasteniet	1.70	Correspondence re confirmation schedule (.5); analyze open issues re plan and disclosure statement (1.2).
9/01/13	Melissa Koss	1.10	Telephone conference with K&E team, R. Feintuch and M. Hansen re Committee's proposed scheduling order and related plan timing issues.
9/02/13	Christopher T Greco	.40	Analyze revised plan blackline for potential updates to disclosure statement (.4).
9/02/13	Christopher Marcus, P.C.	7.80	Revise plan and disclosure statement (5.5); telephone conference with Millbank re plan (1.0); attention to DPW correspondences re plan and review comments (1.3).
9/02/13	Ross M Kwasteniet	2.10	Correspondence re proposed confirmation schedule (.3); telephone conference with management re next steps (.5); analyze open issues and next steps (1.3).
9/02/13	William Guerrieri	1.80	Review and revise plan and disclosure statement.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/02/13	James H M Sprayregen, P.C.	1.00	Correspond with K&E team re case timing issues.
9/03/13	Christopher T Greco	4.90	Office conference with company re timeline project and updates re same (.5); office conference with M. Hansen, J. Henes and others re presentation of timeline and project workstreams and potential updates re same (.7); analyze plan issues and open points (1.4); correspond re disclosure statement updates and analyze same (2.3).
9/03/13	Christopher Marcus, P.C.	5.60	Correspondences re scheduling order (1.2); meet with M. Hansen re case timing and work in process (1.2); attention to plan and disclosure statement (2.2); telephone conference with Millbank re plan (1.0).
9/03/13	Jason Gott	.60	Research and draft summary re precedential substantive consolidation cases.
9/03/13	Ryan Dattilo	1.50	Research precedent re substantive consolidation (.5); telephone conference with J. Gott re same (.2); revise memorandum re same (.8).
9/03/13	Ross M Kwasteniet	5.20	Correspondence re proposed confirmation schedule (2.8); analyze open issues re plan and disclosure statement (2.4).
9/03/13	Beth Friedman	.60	Office conference with C. Greco and review strawman scheduling (.3); office conference with S. Jackson re scheduling issues (.3).
9/03/13	Melissa Koss	3.90	Prepare case timelines (.8); correspond with G. Suttman re same (1.1); correspond with J. Peet re same (.4); office conference with M. Hansen, J. Henes, C. Marcus, C. Greco and G. Suttman re plan workstreams and timelines (.7); analyze issues re same (.4); correspond re disclosure statement updates (.5).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/03/13	William Guerrieri	3.00	Review and revise plan and disclosure statement (1.0); correspond with C. Marcus re same (.4); telephone conference with working group re issues re same (.8); review and analyze case law and precedent re same (.8).
9/04/13	Christopher T Greco	6.80	Review revised disclosure statement draft and updates re same (1.2); correspond with K&E team re motion to approve scheduling order re plan and disclosure statement timeline (.7); analyze issues re same (1.3); correspond re motion to shorten notice re same with R. Dattilo and J. Peet (.5); correspond with R. Kwasteniet and M. Koss re committee disclosure statement adjournment motion (.7); review and analyze substantive consolidation memorandum (1.2); correspond with J. Henes re strategic alternatives and follow up re same (1.2).
9/04/13	Christopher Marcus, P.C.	1.70	Review and revise disclosure statement (1.0); telephone conference with DPW and K&E re revised plan (.7).
9/04/13	Jessica Peet	3.10	Office conference with working group re scheduling reply (.6); correspond with working group re same (.4); draft objection summary (.6); draft, review and revise motion to shorten notice (1.4); correspond with working group re same (.1).
9/04/13	Andrea Weintraub	4.90	Review and revise disclosure statement (1.6); office conference with R. Dattilo re plan updates and disclosure statement (.4); draft scheduling motion re disclosure statement, plan confirmation and disputed issues timing (2.7); revise scheduling order (.2).
9/04/13	Jason Gott	2.60	Draft, revise scheduling order (1.6); draft correspondence re same (.3); revise memorandum re substantive consolidation (.7).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/04/13	Ryan Dattilo	4.60	Revise disclosure statement based on comments from Milbank (1.1); correspond with A. Weintraub re same (.2); review changes in plan (.5); correspond with W. Guerrieri re same (.2); revise disclosure statement (.8); correspond with J. Gott re same (.1); office conference with A. Weintraub re Milbank comments to disclosure statement (.3); review and revise on motion to shorten notice (1); correspond with J. Peet re same (.1); correspond with T. Davis re tax section of disclosure statement (.3).
9/04/13	Ross M Kwasteniet	1.20	Telephone conference re scheduling issues and strategy for moving forward (.5); correspondence re scheduling order (.7).
9/04/13	Jonathan S Henes, P.C.	3.90	Telephone conference with DPW and K&E re revised plan (.7); review and revise disclosure statement (1.6); review and analyze plan (1.6).
9/04/13	Jonathan S Henes, P.C.	2.40	Telephone conference with K&E team re case update (.5); correspond with J. Sprayregen re strategy and tactics (1.3); attention to outstanding restructuring issues (.6).
9/04/13	Melissa Koss	3.20	Correspond with C. Greco re motion to approve scheduling and mediation order (.7); analyze issues re same (.7); correspond with R. Kwasteniet and C. Greco re reply to committee disclosure statement hearing adjournment motion (.7); begin drafting same (1.1).
9/04/13	William Guerrieri	3.70	Review and revise plan and disclosure statement (.1); correspond with C. Marcus re same (.2); telephone conference with working group re issues re same (.3); review and analyze case law and precedent re same (.8); review and revise scheduling order (.8); review and draft correspondence re same (1.5).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/04/13	James H M Sprayregen, P.C.	1.30	Correspond with J. Henes re various restructuring issues and strategy.
9/05/13	Christopher T Greco	8.10	Draft and revise motion to approve scheduling order and appoint mediator (3.4); draft and revise motion to shorten notice re same (1.4); draft and revise limited reply to Committee motion to adjourn disclosure statement hearing (.4); correspond with R. Kwasteniet re same and next steps (.4); review and revise memorandum on substantive consolidation and potential implications of same (2.1); correspond with J. Gott and R. Dattilo re same (.4).
9/05/13	Christopher Marcus, P.C.	5.00	Review substantive consolidation analysis (1.0); correspond with R. Kwasteniet re distribution agent (.7); review and revise plan and disclosure statement (3.3).
9/05/13	Jessica Peet	.90	Review and revise motion to shorten notice (.7); correspond with working group re same (.2).
9/05/13	Jessica Peet	1.50	Review and revise confirmation order (1.2); correspond with working group re same (.3).
9/05/13	Andrea Weintraub	6.60	Draft scheduling motion (3.4); office conference with C. Greco re scheduling motion (.4); review precedent re appointment of a mediator (.4); review and revise scheduling motion (2.4).
9/05/13	Jason Gott	4.90	Research re substantive consolidation (2.2); revise memorandum re same (2.0); revise scheduling order (.2); analyze draft financial projections, notes (.5).
9/05/13	Ryan Dattilo	1.30	Further review motion to shorten re scheduling motion (1.1); correspond with J. Peet re same (.2).
9/05/13	Jeffrey J Zeiger	1.20	Revise scheduling order and supporting briefing.

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9/05/13	Ross M Kwasteniet	4.90	Review and revise plan (1.5); correspondence with stakeholders re proposed scheduling order (1.8); review and revise objection to Committee's motion to adjourn disclosure statement hearing (1.6).
9/05/13	Jonathan S Henes, P.C.	4.80	Review and analyze plan (2.7); review and revise disclosure statement (2.1).
9/05/13	Jonathan S Henes, P.C.	3.70	Correspond with J. Sprayregen re various restructuring issues and strategy (1.1); analyze plan and disclosure statement issues (2.6).
9/05/13	Jacob Goldfinger	4.80	Research precedent re disclosure statement and solicitation procedures (2.9); research proposed confirmation schedules and deadlines (1.9).
9/05/13	Laura Saal	.50	Retrieve precedent re disclosure statement order.
9/05/13	Melissa Koss	3.50	Draft reply to committee's disclosure statement adjournment motion (2.4); revise same (.8); correspond with K&E team re same (.3).
9/05/13	William Guerrieri	2.00	Review and revise plan and disclosure statement (.5); correspond with C. Marcus re same (.3); telephone conference with working group re issues re same (.3); review and analyze case law and precedent re same (.4); review and revise scheduling order (.3); review and respond to correspondence re same (.2).
9/06/13	Christopher T Greco	6.00	Telephone conference with K&E team re corporate diligence (.4); correspond re revised plan and disclosure statement (.6); review and revise scheduling and mediation motion (3.6); review and revise motion to shorten notice re same (1.4).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/06/13	Christopher Marcus, P.C.	6.20	Telephone conferences re strategy and tactics with K&E team (1.2); review and analyze objection to Committee motion to adjourn disclosure statement hearing (.4); review and revise motion for scheduling order (.9); telephone conference with J. Henes re status (.3); review and analyze plan and disclosure statement (2.9); telephone conference with W. Guerrieri re same (.5).
9/06/13	Jessica Peet	1.30	Review and revise motion to shorten re scheduling order (1.1); correspond with working group re same (.2).
9/06/13	Andrea Weintraub	1.70	Review and revise scheduling motion (1.1); review and revise disclosure statement (.6).
9/06/13	Jason Gott	1.50	Review, revise plan of reorganization (1.2); revise scheduling order (.3).
9/06/13	Ryan Dattilo	1.30	Analyze objection to disclosure statement adjournment motion (.4); correspond with J. Peet re motion to shorten notice (.2); review and revise same (.6); correspond with C. Greco re same (.1).
9/06/13	Jeffrey J Zeiger	.50	Revise scheduling order to reflect additional discovery dates and address comments from stakeholders.
9/06/13	Ross M Kwasteniet	6.50	Review and revise scheduling motion and scheduling order (1.7); review and revise objection to committee's motion to adjourn disclosure statement (1.5); review and analyze objection to committee motion for standing and review case law re same (2.0); analyze comments to plan (1.3).
9/06/13	Jonathan S Henes, P.C.	3.30	Correspond re strategy and tactics with K&E team (1.6); telephone conference with J. Henes re status (.3); review and revise scheduling order and correspondence re same (1.4).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/06/13	Laura Saal	.50	Prepare and file objection to disclosure statement adjournment motion.
9/06/13	Melissa Koss	3.50	Review and revise reply to committee's disclosure statement adjournment motion (2.4); correspond with R. Kwasteniet re same (.4); correspond with K&E team re same (.3); coordinate filing of same (.4).
9/06/13	William Guerrieri	2.00	Review and revise plan and disclosure statement (.5); correspond with C. Marcus re same (.3); telephone conference with working group re issues re same (.3); review and analyze case law and precedent re same (.4); review and revise scheduling order (.3); review and respond to correspondence re same (.2).
9/07/13	Christopher T Greco	2.10	Correspond re scheduling and mediation motion with R. Kwasteniet (.3); correspond with A. Weintraub and R. Dattilo re same (.4); review and revise scheduling and mediation motion draft and motion to shorten same (1.4).
9/07/13	Christopher Marcus, P.C.	6.10	Telephone conference with R. Kwasteniet and J. Henes re plan status (.8); review and analyze Milbank and DPW comments to plan and disclosure statement (1.7); review and revise plan and disclosure statement (3.2); telephone conference with Milbank re plan (.4).
9/07/13	Andrea Weintraub	2.80	Review and revise scheduling motion (2.1); review and revise disclosure statement (.7).
9/07/13	Ryan Dattilo	.50	Correspond with A. Weintraub re Milbank comments to disclosure statement (.1); analyze same (.4).
9/07/13	Jeffrey J Zeiger	.50	Analyze draft schedule from Milbank.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/07/13	Jonathan S Henes, P.C.	1.70	Telephone conference with R. Kwasteniet and C. Marcus re plan status (.8); review and analyze Milbank and DPW comments to plan and disclosure statement (.9).
9/07/13	Jonathan S Henes, P.C.	1.40	Correspond with K&E team re strategy and tactics and scheduling order.
9/07/13	William Guerrieri	2.40	Review and revise plan and disclosure statement (1.6); correspond with C. Marcus re same (.8).
9/07/13	James H M Sprayregen, P.C.	1.30	Correspond with K&E team re strategy and tactics and scheduling order.
9/08/13	Christopher T Greco	.80	Correspond re scheduling and mediation motion.
9/08/13	Christopher Marcus, P.C.	5.60	Telephone conference with Milbank and DPW re plan issues (1.0); telephone conference with J. Henes and R. Kwasteniet re plan status and scheduling order (.6); revise plan and disclosure statement and telephone conference with W. Guerrieri re same (3.0); review and revise scheduling order (1.0).
9/08/13	Ryan Dattilo	1.60	Review and revise motion to shorten notice re scheduling and mediation motion (1.4); correspond with C. Greco and A. Weintraub re same (.2).
9/08/13	Jeffrey J Zeiger	.20	Analyze proposed changes to confirmation schedule (.1); correspond with R. Kwasteniet re same (.1).
9/08/13	Jonathan S Henes, P.C.	1.40	Telephone conference with C. Marcus and R. Kwasteniet re plan status and scheduling order (.4); telephone conference with board and advisors re plan and disclosure statement (1.0).
9/08/13	Melissa Koss	.40	Correspond re scheduling and mediation motion.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/08/13	William Guerrieri	.80	Review and revise plan and disclosure statement (.4); review and analyze case law and precedent re same (.4).
9/08/13	James H M Sprayregen, P.C.	1.40	Correspond with J. Henes re plan and scheduling issues.
9/09/13	Christopher T Greco	5.90	Review and revise scheduling and mediation motion and prepare for filing (3.4); review and revise motion to shorten notice re same and prepare for filing (1.8); correspond with J. Henes and R. Kwasteniet re same (.6); correspond with chambers re same (.1).
9/09/13	Christopher Marcus, P.C.	4.00	Telephone conference with Milbank re plan and disclosure statement (1.0); update plan and disclosure statement following telephone conference with board (2.0); telephone conference with K&E team re case status (.5); review and analyze plan revisions (.5).
9/09/13	Jessica Peet	1.00	Review and revise motion to shorten notice and declaration re scheduling order (.4); correspond and office conference with working group re same (.6).
9/09/13	Andrea Weintraub	3.90	Review and revise scheduling motion (2.6); review motion to shorten and Durbin declaration in support (.7); coordinate filing of motion to shorten and scheduling motion (.3); analyze Akin objection to motion to shorten notice re scheduling motion (.3).
9/09/13	Ross M Kwasteniet	3.70	Review and finalize motion to appoint a mediator and to approve a scheduling order and related motion to shorten notice.
9/09/13	Jonathan S Henes, P.C.	.80	Telephone conference with D. Schaible re scheduling order and plan issues (.4); telephone conference with G. Bray re scheduling order and hearing (.4).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/09/13	Jonathan S Henes, P.C.	3.60	Telephone conference with D. Dunne and G. Bray re scheduling order and motion (.6); telephone conference with E. Zinterhoffer re same (.5); telephone conference with H. Cherniak re same (.4); office conference with C. Marcus and R. Kwasteniet re same (.6); office conference with C. Greco re same (.2); telephone conference with M. Hansen re scheduling order and RSA (.4); telephone conference with A. Silfen re standing motion and scheduling order (.3); telephone conference with J. Sprayregen re scheduling order (.2); telephone conference with G. Bray re scheduling order and hearing (.4).
9/09/13	Beth Friedman	1.10	Review and revise notice of disclosure statement for publication (.6); review motion to shorten re scheduling (.5).
9/09/13	Laura Saal	.50	Print and organize cases and distribute same to R. Kwasteniet.
9/09/13	Melissa Koss	1.10	Review and analyze mediation and scheduling motion (.7); correspond with Donlin re solicitation timeline and adjustments (.4).
9/09/13	William Guerrieri	3.00	Review and revise plan and disclosure statement (.5); correspond with C. Marcus re same (.3); telephone conference with working group re issues re same (.3); review and analyze case law and precedent re same (.4); review and revise scheduling order (1.3); review and respond to correspondence re same (.2).
9/09/13	James H M Sprayregen, P.C.	.50	Correspond with J. Henes re plan and scheduling issues.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/10/13	Christopher T Greco	13.20	Prepare for hearing re scheduling order mediation motion and committee adjournment motion re disclosure statement hearing (6.4); multiple telephones and office conferences with K&E team re preparation for court hearing (1.6); analyze objections re proposed relief re scheduling order and review precedent re same (2.4); prepare presentation re open issues and steps to resolve (1.7); draft correspondence re potential mediator (1.1).
9/10/13	Christopher Marcus, P.C.	1.60	Analyze plan strategy.
9/10/13	Christopher Marcus, P.C.	.60	Review and analyze emails re plan structure.
9/10/13	Jessica Peet	5.90	Research and review precedent re disclosure statement objections (2.7); prepare summary re same (.6); correspond with working group re same (.2); prepare for hearing re same (2.4).
9/10/13	Andrea Weintraub	2.10	Analyze committee reply to objections to omnibus motion to shorten (.5); analyze Committee and Centerbridge objections to scheduling motion (.9); analyze Apax objection re same (.3); analyze Wilmington Trust objection re same (.4).
9/10/13	Ryan Dattilo	2.40	Draft primary confirmation issues presentation for board (1.8); correspond and conference with C. Greco re same (.4); office conference with K&E team re open confirmation workstreams (.2).
9/10/13	Jonathan S Henes, P.C.	4.60	Review and analyze plan strategy issues (1.4); review and analyze objections to mediation motion and strategize re same (2.4); correspond with J. Sprayregen re strategy and tactics (.8).
9/10/13	Jonathan S Henes, P.C.	1.60	Review and analyze disclosure statement filing and hearing timing issue for scheduling issues.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/10/13	Melissa Koss	6.90	Prepare materials for court hearing re scheduling and mediation motion (3.2); research issues re supplemented disclosure statements (1.8); correspond with J. Peet re same (.7); telephone conference with K&E team re hearing preparation (1.2).
9/10/13	James H M Sprayregen, P.C.	.80	Correspond with J. Henes re plan and scheduling issues.
9/11/13	Christopher Marcus, P.C.	1.20	Review and revise disclosure statement.
9/11/13	Jonathan S Henes, P.C.	1.10	Telephone conference with M. Hansen, Tyler Cowen and B. Kosturos (.7); telephone conference with M. Hansen (.4).
9/11/13	James H M Sprayregen, P.C.	1.10	Correspond with J. Henes re plan and scheduling issues.
9/12/13	Christopher Marcus, P.C.	6.10	Telephone conference with Milbank re disclosure statement (1.0); internal K&E telephone conference re disclosure statement revisions (1.1); telephone conference with the Company re trust for disputed assets (1.0); review and revise disclosure statement (3.0).
9/12/13	Andrea Weintraub	4.10	Telephone conference re disclosure statement next steps (.2); review and revise disclosure statement (3.3); draft disclosure statement re committee investigation motion (.4); draft same re disputed cash action (.2).
9/12/13	Jason Gott	.40	Revise valuation analysis exhibit.
9/12/13	Ryan Dattilo	1.50	Draft and revise disclosure statement (.5); correspond with A. Weintraub re same (.2); review and revise disclosure statement (.8).
9/12/13	Jessica A Silverman	4.00	Review and outline first day declaration re exclusivity motion (2.0); research key terms in same (2.0).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/12/13	Ross M Kwasteniet	2.80	Review and revise plan and disclosure statement (2.1); review caselaw re open legal issues re confirmation (.7).
9/12/13	Jonathan S Henes, P.C.	1.10	Internal K&E update telephone conference re disclosure statement revisions.
9/12/13	Melissa Koss	1.00	Telephone conference with K&E team re plan and disclosure statement issues (.6); follow up with A. Weintraub re same (.4).
9/12/13	William Guerrieri	2.70	Review and revise plan and disclosure statement (1.2); correspond with C. Marcus re same (.3); telephone conference with working group re issues re same (.8); review and analyze case law and precedent re same (.4).
9/12/13	James H M Sprayregen, P.C.	1.20	Correspond with J. Henes re plan and scheduling issues.
9/13/13	Christopher Marcus, P.C.	1.00	Internal status telephone conference with J. Henes and R. Kwasteniet re plan issues.
9/13/13	Andrea Weintraub	1.70	Review and revise disclosure statement.
9/13/13	Travis Bayer	1.30	Review and revise disclosure statement.
9/13/13	Jason Gott	2.10	Review, analyze debtors' organizational documents (.8); research Delaware law re indemnification (.7); draft summary of same re plan issues (.6).
9/13/13	Jessica A Silverman	6.50	Review and outline first day declaration and motions re exclusivity issues (3.4); research key terms in same (3.1).
9/13/13	Ross M Kwasteniet	1.60	Review and revise plan and disclosure statement (.9); telephone conferences re open issues (.7).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/13/13	Jonathan S Henes, P.C.	6.80	Internal K&E telephone conference re intercreditor issues and telephone conference with DPW re same (1.3); review and analyze issues re Willkie Report (4.6); analyze strategy and tactics re plan (.9).
9/13/13	Beth Friedman	1.50	Review Willkie report (.7); arrange for publication (.8).
9/13/13	William Guerrieri	1.80	Review and revise plan and disclosure statement.
9/13/13	Andrew A Kassof, P.C.	.70	Review and analyze memorandum re substantive consolidation.
9/13/13	James H M Sprayregen, P.C.	.90	Correspond with J. Henes re plan and scheduling issues.
9/14/13	Christopher Marcus, P.C.	2.00	Review and revise plan and disclosure statement (1.1); review and analyze emails re plan and disclosure statement (.9).
9/14/13	Travis Bayer	.60	Telephone conference with Ocean Tomo, A&M, and K&E teams re liquidation analysis (.6).
9/14/13	William Guerrieri	1.20	Telephone conference with working group re liquidation analysis (.7); telephone conference with R. Kwasteniet re same (.2); correspond with K&E team re same (.3).
9/15/13	Christopher Marcus, P.C.	5.00	Review and revise disclosure statement.
9/15/13	Andrea Weintraub	1.20	Review and revise disclosure statement.
9/15/13	Ross M Kwasteniet	.80	Telephone conferences with K&E team re copyright valuation issues.
9/16/13	Christopher T Greco	1.80	Review and revise memorandum re substantive consolidation (1.3); correspond re Willkie report and implications (.5).

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9/16/13	Christopher Marcus, P.C.	8.20	Review and revise plan and disclosure statement and analyze issues re same (6.2); telephone conference with Milbank re trust structure in the plan (1.0); telephone conference with W. Guerrieri and A. Weintraub re disclosure statement (1.0).
9/16/13	Jessica Peet	.80	Review and revise disclosure statement re comments from J. Henes (.6); correspond with working group re same (.2).
9/16/13	Jessica Peet	1.00	Revise disclosure statement order and exhibits (.8); correspond with working group re same (.2).
9/16/13	Andrea Weintraub	7.10	Review and revise disclosure statement (3.9); telephone conference re disclosure statement with C. Marcus, W. Guerrieri, and R. Dattilo (.6); telephone conference with C. Marcus re same (.3); review and revise disclosure statement re same (2.3).
9/16/13	Travis Bayer	1.80	Telephone conference with A&M, Ocean Tomo, K&E, and Lazard teams re liquidation analysis and copyrights (1.6); review and revise disclosure statement (.2).
9/16/13	Ryan Dattilo	1.90	Revise disclosure statement re substantive consolidation claims issues (1.3); correspond with A. Weintraub re same (.2); analyze disclosure statement issues (.4).
9/16/13	Jessica A Silverman	2.50	Research re disclosure statement objection period.
9/16/13	Jessica A Silverman	2.50	Research re discovery rights and procedures re adequacy of a disclosure statement.
9/16/13	Ross M Kwasteniet	3.40	Prepare for and participate in telephone conference re liquidation analysis (.9); analyze issues re same (.7); follow-up telephone conferences re copyright valuation issues (.7); review and revise plan and disclosure statement (1.1).

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9/16/13	Ross M Kwasteniet	.80	Prepare for and participate in telephone conference with company and advisors re open issues re plan and disclosure statement.
9/16/13	Jonathan S Henes, P.C.	6.90	Review and revise plan and disclosure statement (4.6); prepare for and participate in telephone conference re liquidation analysis (.9); analyze issues re same (.8); follow-up telephone conferences re copyright valuation issues (.6).
9/16/13	Melissa Koss	1.30	Telephone conference with Donlin Recano re solicitation timeline and disclosure statement revisions (.5); follow up correspondence re same (.4); review and comment on LBO section of disclosure statement (.4).
9/16/13	William Guerrieri	3.60	Review and revise plan and disclosure statement (.9); summarize issues re same (1.3); telephone conference with C. Marcus, creditors re plan and disclosure statement (.6); research and analyze case law and precedent re same (.8).
9/16/13	Factual Research	.50	Library Research re Bankruptcy Rule 3017.
9/16/13	James H M Sprayregen, P.C.	.60	Correspond with J. Henes re plan and scheduling issues.
9/17/13	Christopher Marcus, P.C.	5.50	Review and analyze issues re plan disclosure statement (2.7); correspond with working group re same (2.0); telephone conference with W. Guerrieri and A. Weintraub re same (.8).
9/17/13	Jessica Peet	.20	Correspond re disclosure statement order revisions.
9/17/13	Andrea Weintraub	3.90	Review and revise disclosure statement (3.1); telephone conference with C. Marcus and W. Guerrieri re same (.8).

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9/17/13	Travis Bayer	.50	Telephone conference with A&M, Lazard, Ocean Tomo, client and K&E teams re liquidation analysis.
9/17/13	Ryan Dattilo	.60	Revise disclosure statement (.4); correspond with A. Weintraub re same (.2).
9/17/13	Jessica A Silverman	1.00	Review and revise disclosure statement.
9/17/13	Jessica A Silverman	6.30	Review precedent disclosure statement hearing transcripts (5.1); draft memorandum re disclosure statement objection/notice deadlines and discovery rights re adequacy of the disclosure statement (1.2).
9/17/13	Ross M Kwasteniet	1.10	Review and revise draft presentation re valuation of CourseSmart and foreign equity.
9/17/13	Jonathan S Henes, P.C.	2.60	Analyze plan strategy re copyright valuation and intercreditor issues.
9/17/13	Laura Saal	3.60	Retrieve hearing transcripts for disclosure statement hearings for various chapter 11 cases and distribute same to M. Koss and J. Silverman.
9/17/13	Melissa Koss	3.10	Office conference with J. Silverman re disclosure statement notice and adequacy research issues summary (.4); review and revise same (.5); research issues re same (1.1); review and revise disclosure statement order (.7); correspond re proposed solicitation timeline (.4)
9/17/13	Maureen McCarthy	.70	Prepare minibook re plan.
9/17/13	William Guerrieri	4.20	Research and analyze case law and precedent re various plan structure issues (2.1); review and revise plan and disclosure statement (1.1); correspond with C. Marcus, A. Weintraub re same (.3); telephone conferences with working group re plan and disclosure statement comments (.7).

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9/18/13	Christopher Marcus, P.C.	5.10	Review and revise plan and disclosure statement (4.5); telephone conference with K. Carson re legal issues in the plan (.6).
9/18/13	David Freedman	1.10	Review and analyze plan.
9/18/13	Andrea Weintraub	2.10	Review and revise disclosure statement (1.3); review transcripts and cash collateral order re timing of notice and disclosure statement/plan filing (.8).
9/18/13	Jessica A Silverman	6.00	Revise memorandum re disclosure statement objection/notice deadlines and discovery rights re adequacy of the disclosure statement (3.9); research precedent re scheduling order (1.3); draft memorandum re outstanding issues and proposed strawman schedule for mediation (.8).
9/18/13	Ross M Kwasteniet	1.60	Prepare for and participate in telephone conference with K. Carson re legal issues re plan and disclosure statement.
9/18/13	Beth Friedman	.70	Revise and finalize publication notice re disclosure statement.
9/18/13	Melissa Koss	1.10	Review and revise disclosure statement notice and research issues summary (.8); office conference with J. Silverman re same (.3).
9/18/13	William Guerrieri	6.10	Research and analyze case law and precedent re various plan structure issues (2.1); review and revise plan and disclosure statement (2.1); correspond with C. Marcus, A. Weintraub re same (.2); telephone conferences with working group re plan and disclosure statement comments (1.7).
9/18/13	Andrew A Kassof, P.C.	.20	Review and analyze Lazard valuation presentation.
9/18/13	James H M Sprayregen, P.C.	.40	Correspond with J. Henes re plan and scheduling issues.

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Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/19/13	Christopher Marcus, P.C.	2.00	Telephone conference with Milbank, Katten and DPW re disclosure statement (.6); telephone conference with K. Carson and M. Hansen re plan structure issues (.6); review and revise plan and disclosure statement (.8).
9/19/13	Andrea Weintraub	1.10	Review and revise disclosure statement (.7); telephone conference with first lien group and K&E team re disclosure statement (.4).
9/19/13	Ryan Dattilo	.70	Research precedent re mediation orders (.5); correspond with C. Greco and K&E team re same (.2).
9/19/13	Jessica A Silverman	3.00	Revise memorandum re outstanding issues and proposed strawman schedule for mediation (2.1); office conference with A. Weintraub and M. Koss re same (.3); research precedent mediating orders (.6).
9/19/13	Ross M Kwasteniet	1.60	Telephone conferences with A&M re liquidation analysis issues (.7); analyze issues re same (.5); analyze issues re copyright valuation (.4).
9/19/13	Beth Friedman	2.30	Revise publication notice and review same (1.3); arrange for mediation (.6); correspond with team re outstanding issues (.4).
9/19/13	William Guerrieri	3.00	Review and revise plan and disclosure statement (1.1); telephone conference with creditor advisors re plan and disclosure statement (.8); review and revise exhibits to disclosure statement (1.1).
9/20/13	Christopher T Greco	.30	Correspond with T. Cowan and J. Zeiger re Lazard valuation report.
9/20/13	Christopher Marcus, P.C.	1.70	Telephone conference with D. Durbin re disclosure statement (.5); participate in status conference with Judge Stong (.5); review and analyze plan mark-up (.7).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/20/13	Andrea Weintraub	1.20	Review comments to disclosure statement (.5); review and revise same (.7).
9/20/13	Ross M Kwasteniet	2.50	Prepare for and participate in telephone conferences re copyright valuation and liquidation analysis issues (1.9); review and revise plan and disclosure statement (.6).
9/20/13	Jonathan S Henes, P.C.	.50	Telephone conference with D. Durbin re disclosure statement.
9/20/13	Laura Saal	1.20	Compile precedent chapter 11 plans re deficiency claims voting.
9/20/13	William Guerrieri	2.50	Review and revise plan and disclosure statement (.8); telephone conferences with working group re same (1.7).
9/22/13	William Guerrieri	1.20	Review and revise plan and disclosure statement.
9/23/13	Christopher T Greco	.60	Telephone conference re plan and disclosure statement status and next steps.
9/23/13	Christopher Marcus, P.C.	3.90	Review and analyze comments to plan disclosure statement (1.6); telephone conference with Milbank re plan (.5); telephone conference with P. Pantaleo re plan (.3); telephone conference with Milbank re plan and disclosure statement and revise same (1.5).
9/23/13	Christopher Marcus, P.C.	1.00	Internal call re plan and disclosure statement.
9/23/13	Andrea Weintraub	4.20	Review comments to disclosure statement (.6); telephone conference with K&E team re same (.8); review and revise same (2.8).
9/23/13	Jason Gott	.40	Draft disclosure statement language re copyright recordings.
9/23/13	Beth Friedman	.70	Prepare notice of rescheduled hearing and revise same (.4); correspond re affidavit of publication (.3).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/23/13	Melissa Koss	.80	Correspond with Donlin and Kekst re disclosure statement hearing notice filing.
9/23/13	William Guerrieri	4.80	Research and analyze case law and precedent re various plan structure issues (2.0); review and revise plan and disclosure statement (1.3); correspond with C. Marcus, A. Weintraub re same (.7); telephone conferences with creditors, advisors re plan and disclosure statement (.8).
9/24/13	Christopher Marcus, P.C.	2.80	Telephone conference with W. Guerrieri re Apax plan comments and review and revise re same (1.2); review and revise plan and disclosure statement (1.6).
9/24/13	Jessica Peet	3.60	Research confirmation issues re comments from M. Koss (2.7); summarize response re same (.9).
9/24/13	Andrea Weintraub	3.60	Review, analyze plan and disclosure statement (1.2); draft distribution value chart (.9); review and revise disclosure statement (1.5).
9/24/13	Jason Gott	.30	Draft plan language re governance rights.
9/24/13	Alexandra Schwarzman	1.90	Review and revise disclosure statement re intercompany obligations (1.6); correspondence with working group re same (.3).
9/24/13	Jeffrey J Zeiger	.40	Revise Ocean Tomo insert for disclosure statement.
9/24/13	Ross M Kwasteniet	4.40	Analyze Lazard disclosure statement exhibits (2.1); analyze draft Ocean Tomo insert (1.3); analyze revised drafts of plan and disclosure statement (1.0).
9/24/13	Jonathan S Henes, P.C.	.70	Review and revise plan and disclosure statement.
9/24/13	Beth Friedman	.70	Revise notice of adjournment re disclosure statement hearing.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/24/13	Melissa Koss	.90	Correspond with Donlin and Kekst re disclosure statement hearing (.4); prepare notice re same (.2); correspond with J. Henes re same (.3).
9/24/13	William Guerrieri	3.50	Research and analyze case law and precedent re various plan structure issues (2.1); review and revise plan and disclosure statement (1.2); correspond with C. Marcus, A. Weintraub re same (.2).
9/24/13	Andrew A Kassof, P.C.	.20	Review Committee's proposed schedule and correspond re same.
9/24/13	James H M Sprayregen, P.C.	.40	Correspond with J. Henes re plan and scheduling issues.
9/25/13	Christopher Marcus, P.C.	2.20	Review and revise plan and disclosure statement.
9/25/13	Jessica Peet	4.90	Research, review and analyze pleadings, transcripts, and case law re plan issues per M. Koss comments (4.2); revise outline re same (.7).
9/25/13	Andrea Weintraub	1.10	Review and revise disclosure statement (.2); correspond with K&E tax re disclosure statement (.2); correspond with A&M re same (.1); draft bullet summary re plan and disclosure updates (.6).
9/25/13	Travis Bayer	2.40	Review and revise disclosure statement and exhibits (1.8); telephone conference with S. Wash re same (.3); telephone conference with Ocean Tomo and K&E teams re same (.3).
9/25/13	Alexandra Schwarzman	.30	Review and revise disclosure statement re intercompany claims.
9/25/13	Ryan Dattilo	.60	Analyze precedent for exclusivity motion (.4); correspond with J. Silverman re same (.2).
9/25/13	Jessica A Silverman	3.00	Research re disclosure statement objection deadline and related issues.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/25/13	Ross M Kwasteniet	3.10	Analyze proposed edits to plan and disclosure statement (1.2); telephone conferences with K&E team re open issues (.4); review and revise disclosure statement re Lazard and Ocean Tomo valuations (1.5).
9/25/13	Jonathan S Henes, P.C.	2.90	Telephone conference with B. Kosturos re risk factors in disclosure statement (.4); review and analyze re same (.6); review and revise disclosure statement (1.4); telephone conference with P. Panteleo re mediation schedule and plan issues (.3); follow up telephone conference with P. Panteleo re same (.2).
9/25/13	Jacob Goldfinger	3.50	Search precedent re orders governing scope of certain plan issues.
9/25/13	Beth Friedman	3.40	Revise notice of adjournment re disclosure statement (.4); correspond re same (.3); office conference with K&E team re status and next steps (.7); coordinate mediation session at K&E office (2.0).
9/25/13	William Guerrieri	4.00	Review and revise plan and disclosure statement (1.1); research and analyze case law and precedent re various plan and disclosure statement issues (1.4); telephone conferences and correspondence with K&E team re plan and disclosure statement issues (1.5).
9/25/13	James H M Sprayregen, P.C.	.50	Correspond with J. Henes re plan and scheduling issues.
9/26/13	Andrea Weintraub	4.10	Review and revise disclosure statement (3.5); analyze plan and disclosure statement re open issues (.6).
9/26/13	Travis Bayer	.90	Review and revise disclosure statement and exhibits (.5); telephone conference and correspond with S. Wash re same (.4).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/26/13	Jason Gott	2.60	Review, analyze precedent re liquidation analysis (.7); telephone conference with A&M re same (.2); draft waterfall description re same (1.7).
9/26/13	Alexandra Schwarzman	.90	Telephone conference with first lien lenders re intercompany claims (.6); revise disclosure statement re same (.2); correspondence with working group re same (.1).
9/26/13	Jeffrey J Zeiger	1.90	Revise disclosure statement.
9/26/13	Ross M Kwasteniet	3.10	Review and revise plan and disclosure statement.
9/26/13	Jacob Goldfinger	2.80	Search precedent re orders defining scope of plan issue authority and investigations.
9/26/13	Laura Saal	1.40	Compile precedent exclusivity motions.
9/26/13	Melissa Koss	.40	Telephone conference with T. Fleisher re comments to liquidation analysis.
9/26/13	William Guerrieri	4.00	Review and revise plan and disclosure statement (1.1); research and analyze case law and precedent re various plan and disclosure statement issues (.8); telephone conferences and correspondence with K&E team re same (1.0); review and revise Ocean Tomo valuation exhibit (1.1).
9/27/13	Christopher Marcus, P.C.	5.40	Review and revise plan and disclosure statement and review and analyze STB, Milbank and DPW comments re same (5.0); telephone conference with W. Guerrieri re plan and disclosure statement (.4).
9/27/13	Jessica Peet	.60	Review and revise proposed confirmation timeline (.4); correspond with working group re same (.2).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/27/13	Andrea Weintraub	6.10	Correspond with W. Guerrieri re disclosure statement (.2); correspond with K. Alexander re discovery information in disclosure statement (.2); review and revise disclosure statement (4.6); review and revise plan (.7); conference with M. Koss re mediation update (.4).
9/27/13	Travis Bayer	1.90	Review and revise disclosure statement and exhibits (1.5); telephone conference with J. Gott re same (.3); telephone conference with S. Wash re same (.1).
9/27/13	Jessica A Silverman	6.50	Draft exclusivity motion (4.2); research case law re same (1.9); correspond with K&E team re same (.4).
9/27/13	Jeffrey J Zeiger	.70	Revise disclosure statement exhibit re copyright valuation.
9/27/13	Ross M Kwasteniet	3.10	Review and revise plan and disclosure statement documents.
9/27/13	Jonathan S Henes, P.C.	1.10	Analyze issues re disclosure statement.
9/27/13	Beth Friedman	.30	Correspond with advertising agent re publication of disclosure statement and plan notices.
9/27/13	Laura Saal	.90	Prepare shell for exclusivity motion (.5); prepare and file notice of hearing of disclosure statement (.3); coordinate service of same (.1)
9/27/13	Laura Saal	1.20	Compile precedent chapter 11 plans re deficiency claims voting.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/27/13	Melissa Koss	4.10	Prepare order re disclosure statement and confirmation hearing (.4); coordinate filing of same (.2); prepare notice of disclosure statement hearing (.6); review and revise cover letter re same (.6); correspond with Donlin Recano and Kekst re same (.4); coordinate filing and service of same (.3); correspond with J. Peet re revisions to disclosure statement order (.4); office conference re same (.3); correspond with A. Weintraub re revisions to the disclosure statement re mediation (.4); review and revise same (.5).
9/27/13	William Guerrieri	3.80	Review and revise plan and disclosure statement (2.1); review and analyze issues re debt amounts and intercompany claims (.9); correspond with A. Weintraub re plan and disclosure statement (.8).
9/28/13	Travis Bayer	.30	Correspond with W. Guerrieri re copyrights re disclosure statement issues.
9/28/13	Jessica A Silverman	2.00	Draft and revise exclusivity motion.
9/28/13	William Guerrieri	.60	Review and revise plan and disclosure statement re various comments.
9/29/13	Jessica A Silverman	4.00	Draft and revise exclusivity motion (3.1); analyze background materials and pleadings re same (.9).
9/30/13	Christopher Marcus, P.C.	1.30	Telephone conference with M. Shinderman re plan (.6); telephone conference with M. Hansen and R. Feintuch re plan and office conference with J. Henes re same (.7).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

16 - Disclosure Statement, Plan, Confirmation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/30/13	Andrea Weintraub	5.10	Review and revise disclosure statement (.8); telephone conference with B. Mulligan re disclosure statement (.3); analyze Milbank comments to disclosure statement and plan (.6); analyze JPM comments to plan (.3); telephone conference re mediation statements (.4); draft mediation statement re intercreditor turnover provisions (2.1); analyze exclusivity motion (.6).
9/30/13	Jessica A Silverman	6.70	Draft and revise exclusivity motion.
9/30/13	Ross M Kwasteniet	2.00	Review Milbank comments to latest draft of plan of reorganization (.5); analyze legal issues re lenders' liens on enterprise value (1.5).
9/30/13	Jonathan S Henes, P.C.	3.00	Telephone conference with M. Hansen and R. Feintuch re plan and office conference with C. Marcus re same (.7); review and analyze comments Milbank comments to the plan and disclosure statement (.6); review and analyze legal issues re enterprise valuation (1.2); correspondence re settlement motion (.5).
9/30/13	Melissa Koss	.70	Review and revise disclosure statement hearing talking points for Donlin call center (.4); coordinate with J. Peet re revisions to proposed disclosure statement order (.3).
9/30/13	William Guerrieri	1.80	Review and revise plan and disclosure statement (1.1); correspond with working group re open issues (.7).
9/30/13	Andrew A Kassof, P.C.	.50	Review revised draft of disclosure statement.
		625.50	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179581
Client Matter: 15222-17

In the matter of Employee Issues

For legal services rendered through September 30, 2013
(see attached Description of Legal Services for detail)

\$ 35,061.00

For expenses incurred through September 30, 2013
(see attached Description of Expenses for detail)

 \$.00

Total legal services rendered and expenses incurred

\$ 35,061.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

17 - Employee Issues

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Christopher T Greco	2.60	735.00	1,911.00
Andrew A Kassof, P.C.	13.50	945.00	12,757.50
Melissa Koss	15.60	630.00	9,828.00
Ross M Kwasteniet	2.70	840.00	2,268.00
Laura Saal	3.00	285.00	855.00
Andrea Weintraub	12.70	495.00	6,286.50
Jeffrey J Zeiger	1.40	825.00	1,155.00
TOTALS	51.50		\$35,061.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

17 - Employee Issues

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/03/13	Christopher T Greco	.70	Review revised Foley/Guzman severance motion response in advance of filing (.5); correspond with R. Kwasteniet re same (.2).
9/03/13	Andrea Weintraub	1.40	Review and revise objection to Foley/Guzman severance motion (.4); review and revise declaration in support re same (.4); correspond with company re same (.2); correspond with K&E team re same (.1); correspond with D. Durbin re same (.3).
9/03/13	Jeffrey J Zeiger	.80	Revise D. Durbin declaration re severance obligations.
9/03/13	Melissa Koss	3.10	Review and revise response to Foley/Guzman severance motion (.8); correspond with A. Weintraub re same (.4); telephone conference with D. Durbin re same (.7); revise Durbin declaration re same (.4); further revise response and declaration (.8).
9/03/13	Andrew A Kassof, P.C.	.20	Review and revise draft Durbin declaration re severance obligations.
9/04/13	Andrea Weintraub	3.10	Review and revise objection to Foley/Guzman severance motion (.9); analyze precedent re denial of severance request (1.1); telephone conference with D. Durbin re declaration (.4); coordinate filing of objection and declaration (.7).
9/04/13	Ross M Kwasteniet	1.80	Review and revise objection to motion Foley/Guzman seeking to compel payment of severance obligations.
9/04/13	Laura Saal	1.00	Prepare and file objection to severance benefits and declaration in support of same (.4); coordinate service of same (.1); research precedent re severance motion (.5).
9/04/13	Melissa Koss	1.10	Finalize response to Foley/Guzman severance motion (.8); coordinate filing of same (.3).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

17 - Employee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/04/13	Andrew A Kassof, P.C.	.10	Correspond with K&E team re discovery and hearing re same.
9/05/13	Melissa Koss	.80	Telephone conference with C. Kalil and A. Weintraub re hearing on severance requests (.4); correspond with company and A. Weintraub re same (.4).
9/05/13	Andrew A Kassof, P.C.	1.00	Review and analyze Guzman/Foley severance objection briefing.
9/06/13	Christopher T Greco	1.10	Correspond with D. Durbin and M. Howe re Guzman/Foley severance motion and objection re same (.6); correspond with K&E team re same (.5).
9/06/13	Andrea Weintraub	1.90	Prepare for hearing re Guzman/Foley severance motion (.4); telephone conference with company and K&E team re hearing preparation (1.5).
9/06/13	Melissa Koss	2.90	Correspond with D. Durbin and M. Howe re Foley/Guzman severance motion and response to same (.6); correspond with K&E team re same (.3); telephone conference with K&E team re same (.4); telephone conference with D. Durbin and M. Howe re same (1.6).
9/06/13	Andrew A Kassof, P.C.	5.00	Review and analyze Guzman/Foley severance pleadings and correspond with K&E team re same (1.8); draft Guzman cross-examination outline (2.4); draft outline for Foley cross-examination (.3); review document collection summaries (.3); review Durbin declaration (.2).
9/07/13	Andrew A Kassof, P.C.	1.20	Correspondence re fact development for witness preparation (.1); correspondence re schedule and other issues (.1); draft Guzman cross-examination outline (1.0).
9/09/13	Jeffrey J Zeiger	.30	Telephone conference with A. Kassof re issues for D. Durbin preparation for hearing on severance motion.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

17 - Employee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/09/13	Ross M Kwasteniet	.30	Correspondence re motion by certain former employees seeking severance payments.
9/10/13	Christopher T Greco	.50	Correspond re Guzman motion and potential adjournment re same (.3); analyze issues re same (.2).
9/10/13	Ross M Kwasteniet	.60	Telephone conference and correspondence re motion by certain former executives to compel severance payments.
9/10/13	Melissa Koss	1.00	Telephone conference with R. Kwasteniet and Guzman/Foley attorneys re severance motion and adjournment re same (.3); correspond with K&E team re same (.3); correspond with company and A&M re same (.4).
9/10/13	Andrew A Kassof, P.C.	6.00	Prepare for witness preparation with D. Durbin (2.7); office conference with D. Durbin re testimony preparation (2.7); telephone conference with J. Zeiger re hearing issues (.2); correspond with K&E team re same (.4).
9/12/13	Andrea Weintraub	.40	Correspond with K&E team re incentive plan (.2); correspond with company re same (.2).
9/12/13	Melissa Koss	.70	Correspond with D. Luhman and A. Weintraub re incentive plan issues.
9/16/13	Andrea Weintraub	.40	Correspond with K&E team re proposed incentive plan (.2); correspond with company re same (.2).
9/16/13	Melissa Koss	1.10	Correspond with D. Luhman and A. Weintraub re incentive plan issues.
9/17/13	Andrea Weintraub	.70	Telephone conference with company and K&E team re incentive plan.
9/17/13	Laura Saal	2.00	Review various chapter 11 cases re motions to implement incentive plan (1.9); correspond with A. Weintraub re same (.1).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

17 - Employee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/17/13	Melissa Koss	2.50	Telephone conference with M. Howe, D. Luhman and K&E team re incentive plan (.7); review and analyze details re plan (.8); correspond with K&E team re same (.4); office conference with A. Weintraub re incentive plan motion and precedent (.6).
9/19/13	Andrea Weintraub	1.20	Review incentive plan precedent (.5); draft incentive plan motion (.7).
9/20/13	Andrea Weintraub	2.30	Draft and revise incentive plan motion.
9/20/13	Melissa Koss	.60	Correspond with K&E team re Guzman/Foley severance motion.
9/23/13	Christopher T Greco	.30	Correspond re Foley and Guzman severance issue and status of same re September 27 hearing.
9/23/13	Andrea Weintraub	1.30	Draft and revise incentive plan motion and order.
9/23/13	Melissa Koss	.40	Correspond with opposing counsel re status of Guzman/Foley severance motion.
9/25/13	Melissa Koss	1.10	Correspond with K&E and A&M team re employee wage issues (.7); follow up telephone conference re same (.4).
9/30/13	Jeffrey J Zeiger	.30	Telephone conference with R. Kwasteniet re employment issues.
9/30/13	Melissa Koss	.30	Correspond with K&E and A&M re employee wage issues.
		51.50	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179582
Client Matter: 15222-18

In the matter of Fee & Employment Apps - Objections, K&E

For legal services rendered through September 30, 2013
(see attached Description of Legal Services for detail) \$ 20,548.00

For expenses incurred through September 30, 2013
(see attached Description of Expenses for detail) \$.00

Total legal services rendered and expenses incurred \$ 20,548.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

18 - Fee & Employment Apps - Objections, K&E

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Beth Friedman	7.30	335.00	2,445.50
William Guerrieri	6.80	715.00	4,862.00
Ross M Kwasteniet	8.40	840.00	7,056.00
Christopher Marcus, P.C.	4.80	895.00	4,296.00
Laura Saal	3.50	285.00	997.50
Alexandra Schwarzman	1.80	495.00	891.00
TOTALS	32.60		\$20,548.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

18 - Fee & Employment Apps - Objections, K&E

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/10/13	Alexandra Schwarzman	.40	Draft and revise K&E fee statement.
9/10/13	Beth Friedman	.70	Review expenses in preparation of K&E fee statement.
9/12/13	Beth Friedman	1.00	Review and revise K&E fee statement.
9/12/13	William Guerrieri	1.20	Review and revise K&E fee statement.
9/15/13	William Guerrieri	2.80	Review and revise K&E fee statement.
9/16/13	Beth Friedman	1.20	Review and revise fees and expenses in preparation of K&E fee statement.
9/17/13	Ross M Kwasteniet	4.80	Review and revise fees and expenses in preparation of K&E fee statement.
9/17/13	Beth Friedman	.70	Review backup re expenses.
9/18/13	Ross M Kwasteniet	3.10	Review and revise fees and expenses in preparation of K&E fee statement.
9/18/13	Beth Friedman	.80	Review and revise fees and expenses in preparation of monthly fee statement.
9/19/13	Christopher Marcus, P.C.	4.80	Review and revise fee statement.
9/19/13	Alexandra Schwarzman	.40	Draft cover letter re K&E fee statement.
9/19/13	Beth Friedman	1.60	Review and revise fees and expenses (1.3); review and revise billing memorandum (.3).
9/19/13	William Guerrieri	.50	Review and revise K&E fee statement.
9/20/13	Alexandra Schwarzman	1.00	Review and revise fee statement (.7); correspond with Donlin and K&E team re same (.3).
9/20/13	Ross M Kwasteniet	.50	Review final fee statement for July and August.
9/20/13	Beth Friedman	.70	Review and revise K&E fee statement.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

18 - Fee & Employment Apps - Objections, K&E

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/20/13	Laura Saal	3.50	Prepare fee and disbursement charts for K&E fee statement.
9/20/13	William Guerrieri	1.00	Correspond with A. Schwarzman re K&E fee statement (.5); review and revise same (.5).
9/20/13	William Guerrieri	1.30	Correspond with A. Schwarzman re K&E fee statement (.9); review and revise same (.4).
9/23/13	Beth Friedman	.60	Review and revise K&E fee statement.
		32.60	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179583
Client Matter: 15222-19

In the matter of Fee & Empl. Apps-Objections-Other Prof'l

For legal services rendered through September 30, 2013
(see attached Description of Legal Services for detail) \$ 7,462.00

For expenses incurred through September 30, 2013
(see attached Description of Expenses for detail) \$.00

Total legal services rendered and expenses incurred \$ 7,462.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

19 - Fee & Empl. Apps-Objections-Other Prof'l

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Travis Bayer	.30	495.00	148.50
Beth Friedman	1.10	335.00	368.50
William Guerrieri	3.70	715.00	2,645.50
Ross M Kwasteniet	1.00	840.00	840.00
Robert Orren	2.50	275.00	687.50
Alexandra Schwarzman	5.60	495.00	2,772.00
TOTALS	14.20		\$7,462.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

19 - Fee & Empl. Apps-Objections-Other Prof'l

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/03/13	Travis Bayer	.30	Review and revise engagement letters.
9/04/13	Alexandra Schwarzman	.60	Draft and revise correspondence re OCP declarations of disinterestedness (.3); correspond with OCPs re same (.3).
9/06/13	Alexandra Schwarzman	.10	Revise PWC retention order per U.S. Trustee comments.
9/06/13	Beth Friedman	.50	Review PWC retention status and correspond with S. Jackson re entry of order.
9/10/13	Alexandra Schwarzman	1.40	Correspond with OCPs re declaration of disinterestedness (.6); review declarations (.8).
9/10/13	Beth Friedman	.60	Review OCP declarations and prepare for filing.
9/11/13	Alexandra Schwarzman	.60	Correspond with OCPs re declarations of disinterestedness.
9/11/13	Robert Orren	2.00	Prepare and file various OCP declarations of disinterestedness (1.5); correspond with team re service of same (.5).
9/13/13	Alexandra Schwarzman	.80	Draft retention applications re valuation consultants.
9/16/13	William Guerrieri	1.00	Review and revise retention applications re Ocean Tomo, advisors (.6); correspond with A. Schwarzman re same (.4).
9/17/13	William Guerrieri	.80	Review and revise Ocean Tomo retention application.
9/18/13	Alexandra Schwarzman	.70	Telephone conference with Ocean Tomo re retention application.
9/20/13	Robert Orren	.50	Prepare, file and distribute for service OCP declarations of disinterestedness.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

19 - Fee & Empl. Apps-Objections-Other Prof'l

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/23/13	Alexandra Schwarzman	1.40	Telephone conference with Ocean Tomo re retention application (.8); review and revise same (.6).
9/24/13	William Guerrieri	.50	Correspond with A&M re various fee issues.
9/27/13	William Guerrieri	1.40	Correspond with A&M re other professional fee claims (.6); review and revise Ocean Tomo retention applications (.8).
9/30/13	Ross M Kwasteniet	1.00	Review and revise Ocean Tomo retention application.
		14.20	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

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FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179584
Client Matter: 15222-20

In the matter of Hearings

For legal services rendered through September 30, 2013
(see attached Description of Legal Services for detail)

\$ 141,433.00

For expenses incurred through September 30, 2013
(see attached Description of Expenses for detail)

 \$.00

Total legal services rendered and expenses incurred

\$ 141,433.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

20 - Hearings

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Kristina Alexander	1.00	675.00	675.00
Travis Bayer	.70	495.00	346.50
Ryan Dattilo	1.90	630.00	1,197.00
Beth Friedman	16.60	335.00	5,561.00
Jacob Goldfinger	.80	305.00	244.00
Jason Gott	1.00	495.00	495.00
Christopher T Greco	22.30	735.00	16,390.50
William Guerrieri	13.40	715.00	9,581.00
Jonathan S Henes, P.C.	24.70	1,025.00	25,317.50
Andrew A Kassof, P.C.	9.00	945.00	8,505.00
Melissa Koss	9.70	630.00	6,111.00
Ross M Kwasteniet	20.10	840.00	16,884.00
Christopher Marcus, P.C.	12.40	895.00	11,098.00
John Nedeau	21.50	160.00	3,440.00
Jessica Peet	5.00	495.00	2,475.00
Laura Saal	58.00	285.00	16,530.00
Jessica A Silverman	7.00	495.00	3,465.00
Andrea Weintraub	18.00	495.00	8,910.00
Jeffrey J Zeiger	5.10	825.00	4,207.50
TOTALS	248.20		\$141,433.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

20 - Hearings

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/03/13	Christopher T Greco	1.50	Participate in hearing re investigation motion.
9/03/13	Andrea Weintraub	4.00	Prepare for hearing (.9); participate in hearing (3.1).
9/03/13	Jonathan S Henes, P.C.	4.10	Prepare for hearing (.7); telephone conference with C. Marcus re same (.6); attend hearing re Committee motion to terminate Apax investigation (2.8).
9/03/13	Beth Friedman	1.80	Prepare for hearing.
9/03/13	Laura Saal	6.00	Prepare for hearing (1.5); participate in hearing (4.5).
9/03/13	Melissa Koss	1.50	Participate in hearing re investigation motion.
9/05/13	John Nedeau	1.50	Organize and distribute documents to chambers re hearing.
9/06/13	John Nedeau	1.00	Organize and distribute documents to chambers re hearing.
9/09/13	John Nedeau	.50	Organize and distribute documents to chambers re hearing.
9/09/13	Jonathan S Henes, P.C.	1.80	Prepare for hearing on scheduling order.
9/09/13	Beth Friedman	1.80	Coordinate hearing preparation (1.2); arrange for telephonic appearance (.3); telephone conference with chambers (.3).
9/09/13	Laura Saal	4.20	Prepare draft of September 11 hearing agenda (2.9); prepare materials for September 11 hearing (1.3).
9/09/13	Melissa Koss	.70	Draft and revise September 11 hearing agenda.
9/10/13	Kristina Alexander	1.00	Draft, review and revise talking points for hearing re discovery (.7); conference and correspond re same (.3).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

20 - Hearings

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/10/13	Christopher Marcus, P.C.	1.80	Office conference with J. Henes and R. Kwasteniet re September 11 hearing (.5); prepare for 9/11 hearing (1.3).
9/10/13	Andrea Weintraub	3.20	Prepare hearing binders re scheduling motion (1.8); collect examiner motion precedent (.2); office conference with K&E team re hearing preparation (.6); review and revise scheduling motion presentation for hearing (.6).
9/10/13	Travis Bayer	.30	Correspond with L. Saal re hearing orders.
9/10/13	Jeffrey J Zeiger	2.30	Telephone conference with J. Henes, C. Marcus, R. Kwasteniet and A. Kassof re hearing issues (.3); draft outlines and address follow up issues re same (2.0).
9/10/13	Ross M Kwasteniet	5.80	Prepare for September 11 hearing (5.5); review and revise hearing agenda (.3).
9/10/13	Jonathan S Henes, P.C.	5.90	Office conference with C. Marcus and R. Kwasteniet re September 11 hearing (.5); review and revise scheduling demonstrative for September 11 hearing (1.1); prepare for September 11 hearing (4.3).
9/10/13	Beth Friedman	2.40	Coordinate and prepare for September 11 hearing (1.7); arrange for telephonic appearances as requested (.3); telephone conferences with S. Jackson in chambers re same (.4).
9/10/13	Laura Saal	15.50	Review and revise hearing agenda (.9); prepare and file same (.3); coordinate service of same (.1); prepare hearing binders (2.9); revise same (1.3); prepare binder for J. Henes (1.2); prepare copies of presentation (.6); prepare hearing binder for W. Guerrieri (.9); coordinate other hearing preparation (7.3).
9/10/13	Melissa Koss	1.20	Prepare hearing agenda (.8); correspond with L. Saal re same (.4).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

20 - Hearings

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/10/13	William Guerrieri	4.20	Prepare for hearing, including review of pleadings and talking points.
9/11/13	Christopher T Greco	10.80	Attend hearing and participate in same (8.5); prepare for hearing (1.5); correspond re notices and proposed orders (.8).
9/11/13	Christopher Marcus, P.C.	10.00	Prepare for September 11 hearing (1.5); attend September 11 hearing re scheduling (8.0); office conference with J. Henes and C. Greco re hearing (.5).
9/11/13	Jessica Peet	3.20	Attend and participate in preparation re September 11 hearing.
9/11/13	Andrea Weintraub	8.90	Review first day transcript (.3); prepare for hearing (.4); participate in hearing (8.2).
9/11/13	Jason Gott	1.00	Participate in September 11 hearing re adversary scheduling.
9/11/13	Ryan Dattilo	1.90	Participate in hearing.
9/11/13	John Nedeau	10.00	Prepare for hearing (1.0); attend hearing (9.0).
9/11/13	Jessica A Silverman	7.00	Participate in hearing on scheduling motions and related issues and coordinate with K&E team re various matters re same.
9/11/13	Ross M Kwasteniet	9.20	Participate in hearing on scheduling motions and related issues and coordinate with K&E team re various matters re same.
9/11/13	Jonathan S Henes, P.C.	10.10	Prepare for hearing (2.3); participate in hearing (5.8); various conferences with creditors and advisors re same (2.0).
9/11/13	Beth Friedman	4.00	Prepare for and attend hearing (3.2); distribute hearing transcript from September 3 hearing (.3); draft notice of telephone conference for September 20 (.5).
9/11/13	Laura Saal	11.00	Prepare for hearing (2.0); attend hearing (9.0).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

20 - Hearings

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/11/13	Melissa Koss	3.40	Participate in hearing (2.2); correspond with K&E team re preparation re same (1.2).
9/11/13	William Guerrieri	9.20	Prepare for and participate in hearing (7.2); various conferences with creditors and advisors re same (2.0).
9/11/13	Andrew A Kassof, P.C.	9.00	Office conference with restructuring team to prepare for hearing (1.0); participate in hearing (8.0).
9/12/13	Beth Friedman	1.00	Obtain and distribute hearing transcript (.4); draft notice of hearing and revisions to same (.6).
9/12/13	Laura Saal	1.00	Upload retention orders for Donlin and PwC for entry by the court (.5); file notice of telephonic status conference and coordinate service of same (.5).
9/13/13	Beth Friedman	.70	Obtain and distribute hearing transcript (.4); follow up with chambers re outstanding issues from hearing (.3).
9/17/13	Laura Saal	.40	Retrieve hearing transcripts and distribute same.
9/18/13	Beth Friedman	.70	Telephone conference with S. Jackson in chambers re scheduling issues (.4); arrange for telephonic appearance for J. Henes re status conference (.3).
9/20/13	Christopher T Greco	2.30	Participate in telephone conference with J. Stong re status update (.7); prepare for same by drafting talking points and meeting with K&E team re strategy and next steps (1.6).
9/20/13	Jessica Peet	.40	Participate in status conference.
9/20/13	Andrea Weintraub	.80	Telephone conference with K&E team re status conference (.4); participate in status conference (.4).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

20 - Hearings

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/20/13	Travis Bayer	.40	Telephone conference with K&E team re status hearing.
9/20/13	Jeffrey J Zeiger	.90	Participate in status conference (.2); prepare for same (.3); telephone conference with J. Henes, C. Marcus and R. Kwasteniet re same (.4).
9/20/13	Ross M Kwasteniet	.60	Prepare for and participate in telephonic status conference.
9/20/13	Beth Friedman	.70	Prepare and arrange for telephonic status conference.
9/20/13	Melissa Koss	.60	Participate in telephonic status conference.
9/23/13	John Nedeau	1.00	Organize and distribute documents to chambers.
9/23/13	Laura Saal	2.20	Prepare binder for chambers for September 27 hearing (2.1); coordinate delivery of same (.1).
9/24/13	Laura Saal	2.40	Prepare draft of September 27 hearing agenda (1.9); review and revise same (.5).
9/25/13	Laura Saal	1.80	Review and revise agenda and distribute same (.5); review and revise agenda (.4); review and organize hearing materials (.9).
9/26/13	Andrea Weintraub	.30	Coordinate hearing materials for September 27 hearing.
9/26/13	John Nedeau	3.00	Prepare documents, pleadings and related materials re September 27 hearing.
9/26/13	Jonathan S Henes, P.C.	.40	Prepare for September 27 hearing.
9/26/13	Jacob Goldfinger	.80	Prepare binders and materials for hearing.
9/26/13	Beth Friedman	1.30	Coordinate and prepare for hearing.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

20 - Hearings

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/26/13	Laura Saal	7.60	Review and revise hearing agenda (.6); prepare for and file same (.8); coordinate service of same (.1); prepare hearing binders (2.4); prepare binder for J. Henes (.9); other hearing preparation (2.8).
9/27/13	Christopher T Greco	7.70	Participate in hearing re scheduling and follow up from J. Drain mediation session (1.5); prepare for hearing and correspond with parties re same (1.7); follow up re entry of order and scheduling notices (2.4); correspond re upcoming omnibus hearings and relevant dates (2.1).
9/27/13	Christopher Marcus, P.C.	.60	Review and analyze correspondence re hearing.
9/27/13	Jessica Peet	1.40	Correspond with K&E team re various hearing issues.
9/27/13	Andrea Weintraub	.80	Prepare for hearing (.2); participate in hearing (.6).
9/27/13	John Nedeau	4.50	Prepare and assemble hearing materials/documents (3.1); attend hearing (1.4).
9/27/13	Jeffrey J Zeiger	1.90	Participate in hearing on scheduling issues (1.2); prepare for same (.7).
9/27/13	Ross M Kwasteniet	4.50	Prepare for and participate in hearing and follow-up re same.
9/27/13	Jonathan S Henes, P.C.	2.40	Prepare for and participate in hearing.
9/27/13	Beth Friedman	1.90	Prepare for and participate in hearing (1.5); revise notice of hearing for filing (.4).
9/27/13	Laura Saal	.90	Prepare notice of upcoming hearing dates (.5); prepare for and file same (.3); coordinate service of same (.1).
9/27/13	Laura Saal	5.00	Prepare materials re hearing (1.0); attend September 27 hearing (4.0).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

20 - Hearings

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/27/13	Melissa Koss	2.30	Participate in scheduling motion court hearing (1.2); correspond with L. Saal re preparation of materials for same (.3); correspond with K&E team re preparation for same (.8).
9/30/13	Beth Friedman	.30	Obtain and distribute September 27 hearing transcript.
		248.20	TOTAL HOURS

KIRKLAND & ELLIS LLP

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FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179585
Client Matter: 15222-22

In the matter of Intellectual Property Issues

For legal services rendered through September 30, 2013
(see attached Description of Legal Services for detail)

\$ 133,490.00

For expenses incurred through September 30, 2013
(see attached Description of Expenses for detail)

 \$.00

Total legal services rendered and expenses incurred

\$ 133,490.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Travis Bayer	24.50	495.00	12,127.50
Dale M Cendali, P.C.	7.60	1,025.00	7,790.00
Jason Gott	14.30	495.00	7,078.50
Christopher T Greco	.60	735.00	441.00
William Guerrieri	20.40	715.00	14,586.00
Jonathan S Henes, P.C.	5.30	1,025.00	5,432.50
Daniel Hill	.30	190.00	57.00
Andrew A Kassof, P.C.	.30	945.00	283.50
Ross M Kwasteniet	4.90	840.00	4,116.00
Daniel Lewis	6.20	715.00	4,433.00
Matthew S Lovell	8.20	740.00	6,068.00
Christopher Marcus, P.C.	5.70	895.00	5,101.50
Renee M Prescan	3.70	315.00	1,165.50
Shanti E Sadtler	21.60	565.00	12,204.00
Stanley Wash	82.40	495.00	40,788.00
Rory Wellever	3.90	495.00	1,930.50
Jeffrey J Zeiger	10.70	825.00	8,827.50
Expert Witness Research	4.00	265.00	1,060.00
TOTALS	224.60		\$133,490.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/03/13	Stanley Wash	1.20	Telephone conference with K. Carson re collection agreements discovery requests from committee (.2); draft and circulate update on Ocean Tomo's valuation (1.0).
9/03/13	Matthew S Lovell	.30	Review and analyze summary of Ocean Tomo report status (.2); correspond with restructuring team re copyright avoidance discussion and theories (.1).
9/04/13	Christopher Marcus, P.C.	1.20	Telephone conference with K&E team re copyright valuation.
9/04/13	Jason Gott	1.20	Telephone conference with K&E team re disputed copyrights (.5); revise memorandum re same (.7).
9/04/13	Stanley Wash	2.60	Prepare for and participate in telephone conference with Ocean Tomo re valuation methodology (.4); prepare for and participate in telephone conference with company re performing comparisons between editions of textbooks (2.2).
9/04/13	Jeffrey J Zeiger	.90	Telephone conference with J. Henes, R. Kwasteniet, C. Marcus, M. Lovell and W. Guerrieri re legal analysis of copyright perfection issues.
9/04/13	Jonathan S Henes, P.C.	1.20	Telephone conference with K&E team re copyrights.
9/04/13	William Guerrieri	1.80	Review and analyze issues re copyright valuation and lists.
9/05/13	Stanley Wash	.40	Telephone conference with T. Bayer re determination of the list of copyrights at issue (.2); telephone conference with M. Moyers re work product and deadlines for Ocean Tomo (.2).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/06/13	Stanley Wash	3.60	Prepare for and participate in telephone conference with A&M and company re telephone conference with 284 Partners (.8); prepare for and participate in telephone conference with A&M, company, 284 Partners, and other advisors re requests by 284 Partners re documents relating to copyright valuation (1.2); prepare for and participate in telephone conference with T. Cowan, C. Langbein, W. Guerrieri, R. Kwasteniet, M. Moyers, and E. Quinlivan re copyright valuation and determination of royalty rates and licensing fees (1.6).
9/06/13	William Guerrieri	1.10	Review and analyze issues re copyright valuation and lists.
9/07/13	Stanley Wash	1.10	Conference with M. Rogren and T. Bayer re finalizing copyrights lists.
9/07/13	Daniel Lewis	.30	Correspond with T. Bayer and S. Wash re copyright issues (.2); correspond with M. Lovell re same (.1).
9/08/13	Matthew S Lovell	.30	Review and analyze correspondence re document discovery requests re copyright filings (.1); review K&E files disclosed (.2).
9/08/13	Daniel Lewis	.30	Correspond with T. Bayer and S. Wash re copyright issues.
9/09/13	Christopher Marcus, P.C.	1.00	Telephone conference re 14,000 copyright issues.
9/09/13	Stanley Wash	.80	Prepare for and participate in telephone conference with T. Bayer and M. Rogren re determination of copyright lists.
9/09/13	Matthew S Lovell	.50	Review and analyze response to committee standing motion for copyright matters.
9/10/13	Ross M Kwasteniet	.10	Correspond re timing of Ocean Tomo analysis.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/10/13	Matthew S Lovell	.30	Review and analyze correspondence re first lien credit agent copyright filings (.1); telephone conference with D. Lewis re same (.2)
9/10/13	William Guerrieri	2.60	Review and analyze issues re copyright valuation and lists.
9/10/13	Daniel Lewis	.30	Telephone conference with T. Bayer re copyright issues.
9/11/13	Jason Gott	1.20	Revise memorandum re disputed copyrights.
9/11/13	Stanley Wash	6.10	Prepare for and participate in telephone conference with M. Moyers, E. Quinlivan, R. Campagna, and E. Lamson re valuation of Hampton Brown copyrights (.6); review and analyze supplemental discovery requests from committee re copyright recordation documents (2.4); analyze documents re same (2.1); telephone conference with Cengage and with D. Lewis to coordinate collection of requested documents (.6); conference with C. Kalil and K. Alexander re supplemental discovery requests from committee (.4).
9/11/13	Renee M Prescan	1.30	Review and analyze spreadsheet re copyright recordation documentation and review and analyze copies of referenced documents (.6); prepare detailed list of documentation needed (.4); correspondence and telephone conference with K. Huffman re same (.3).
9/12/13	Jason Gott	1.00	Review and analyze precedent re copyright valuation (.7); correspond with W. Guerrieri re same (.3).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/12/13	Stanley Wash	3.40	Prepare for and participate in telephone conference with Lazard and Ocean Tomo re valuation of Hampton Brown copyrights (1.4); review and analyze supplemental requests from committee re copyright recordation documents (1.1); conference with V. Sommella re collection of copyright-related documents (.4); review and analyze documents re Hampton Brown copyright valuation (.5).
9/12/13	Daniel Hill	.30	Distribute requested pleadings re copyright precedent.
9/12/13	Renee M Prescan	2.10	Send individual copies of copyright documents to K. Huffman (.3); review and download documents received from K. Huffman (.3); add comments re status of recordings and documentation to spreadsheet (1.0); correspond with D. Lewis re same (.2); telephone conference with K. Huffman re obtaining more detailed information for in-process receipts (.3).
9/12/13	Ross M Kwasteniet	1.30	Analyze issues re Ocean Tomo valuation analysis re disputed copyrights (.5); prepare for and participate in telephone conference with Ocean Tomo and company re same (.8).
9/12/13	William Guerrieri	1.30	Review and analyze issues re copyright valuation and lists.
9/12/13	Daniel Lewis	.30	Correspondence and telephone conferences with R. Prescan re copyright security agreement filings.
9/13/13	Travis Bayer	4.20	Prepare for and attend telephone conference with A&M, client, FTI, Lazard, and K&E teams re copyrights (1.5); correspond with M. Rogen and S. Wash re copyright list (.3); office and telephone conference with S. Wash re same (.7); correspond with D. Lewis and M. Lovell re same (.3); review and revise same (.8); prepare and file removal motion (.6).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/13/13	Jason Gott	.50	Draft correspondence with K&E team re copyright issues.
9/13/13	Stanley Wash	3.70	Review and analyze copyright recordation documents (3.1); telephone conference with Arent Fox re same (.6).
9/13/13	Stanley Wash	4.40	Prepare for and participate in telephone conference with company and A&M in preparation of group call re FTI due diligence re copyrights (.5); prepare for and participate in call with company, A&M, FTI, and other advisors re copyright-valuation documents (1.1); prepare for and participate in telephone conference with J. Zeiger, R. Kwasteniet, M. Moyers, and R. D'Souza re Ocean Tomo progress and timelines for deliverables (.6); prepare for and participate in telephone conference with J. Zeiger, R. Kwasteniet, M. Moyers, R. D'Souza; K. Carson, M. Rogren, C. Manko, and R. McNamara re document collection re copyright valuation (2.2).
9/13/13	Rory Wellever	1.10	Review, analyze and comment on disrupted copyrights memorandum (.7); telephone conference with D. Lewis re same (.2); review and analyze comments re same (.2).
9/13/13	Jeffrey J Zeiger	1.50	Telephone conference with Ocean Tomo, S. Wash and R. Kwasteniet re assignments and strategy (.5); telephone conference with company, Ocean Tomo, and S. Wash re additional information for valuation analysis (1.0).
9/13/13	Matthew S Lovell	.70	Review and analyze correspondence re Hampton-Brown copyrights and provide documents to restructuring team re same (.2); review and analyze draft complaint re copyright avoidance actions (.5).
9/13/13	William Guerrieri	1.50	Correspond with working group re Ocean Tomo valuation (.8); telephone conference with working group re same (.7).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/14/13	Stanley Wash	2.00	Prepare for and participate in teleconference with working group re Ocean Tomo re valuation (.8); prepare for and participate in teleconference with M. Moyers, J. Zeiger and A&M re liquidation analysis (1.0); conference with M. Moyers and J. Zeiger re same (.2).
9/14/13	Jeffrey J Zeiger	1.50	Telephone conference with Ocean Tomo, R. Kwasteniet, and S. Wash re timing for completion of analyses (.4); telephone conference with R. Kwasteniet re same (.1); telephone conference with Ocean Tomo, A&M, R. Kwasteniet and S. Wash re liquidation analysis (.8); telephone conference with R. Kwasteniet re follow up issues on same (.2).
9/14/13	Ross M Kwasteniet	2.20	Prepare for and participate in telephone conference re copyright valuation issues (1.4); follow-up re same (.8).
9/14/13	Matthew S Lovell	.50	Review and analyze revised copyright bankruptcy memorandum.
9/15/13	Stanley Wash	1.10	Review and analyze document requests from committee (.2); telephone conference with K. Carson re same (.2); draft response to J. Toof re same (.4); telephone conference with Ocean Tomo re same (.3).
9/16/13	Dale M Cendali, P.C.	.50	Telephone conference with R. Kwasteniet re copyright valuation issues (.1); review and analyze materials re same (.3); correspond with S. Sadtler re same (.1).
9/16/13	Travis Bayer	2.00	Telephone conference with A&M, client, and K&E teams re copyrights (.7); telephone conference with Blackstone, A&M, company, 284 Partners, DPW, Milbank, and Houlihan Lokey teams re same (1.0); correspond with company team re copyright lists (.3).
9/16/13	Jason Gott	.60	Telephone conference with S. Sadtler re copyright issues.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/16/13	Stanley Wash	5.10	Prepare for and participate in telephone conference with company and 284 partners re copyright valuation (1.2); prepare for and participate in telephone conference with J. Zeiger, R. Kwasteniet, Ocean Tomo and A&M re liquidation analysis (1.1); prepare for and participate in telephone conference with Ocean Tomo and Cengage (.8); prepare for and participate in telephone conference with Ocean Tomo, Lazard, and A&M re copyright valuation and timelines (2.0).
9/16/13	Jeffrey J Zeiger	3.10	Telephone conference with client, Lazard, Ocean Tomo and A&M re copyright valuation and liquidation analysis (1.8); telephone conference with S. Wash, Ocean Tomo and K. Carson re outstanding information requests for copyright valuation (.4); telephone conference with client, Lazard, Ocean Tomo and A&M re information requests for liquidation analysis (.4); pre-call with A&M re same (.3); telephone conference with R. Kwasteniet re same (.2).
9/16/13	Matthew S Lovell	.50	Review and analyze correspondence with K&E team re disclosure requests (.3); review files responsive to disclosure requests (.2).
9/16/13	William Guerrieri	1.50	Telephone conference with working group re copyright valuation issues (.4); summarize issues re same (.6); review and respond to correspondence re same (.5).
9/16/13	Daniel Lewis	.30	Telephone conferences with S. Wash re copyright issues.
9/16/13	Shanti E Sadtler	2.50	Review and analyze background materials on Cengage bankruptcy issues re distribution of security interests in copyrights (.9); correspond with J. Gott re same (.4); conduct legal research re same (1.2).
9/17/13	Christopher Marcus, P.C.	.50	Telephone conference with Ocean Tomo re copyrights.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/17/13	Stanley Wash	3.60	Prepare for and participate in telephone conference with Ocean Tomo re valuation of Hampton Brown copyrights (1.2); prepare for and participate in telephone conference with Ocean Tomo and K. Carson re content-attribution assumptions (1.3); prepare for and participate in telephone conference with Ocean Tomo, Lazard, and Alvarez & Marsal re copyright valuation and liquidation analysis of copyrights (1.1).
9/17/13	Jeffrey J Zeiger	.50	Telephone conference with client, Ocean Tomo, A&M and Lazard re copyright valuation issues.
9/17/13	Matthew S Lovell	.70	Review and analyze copyright research analysis re application of Copyright Act to security interest filings (.4); correspond with D. Lewis and R. Kwasteniet re same (.3).
9/17/13	Jonathan S Henes, P.C.	.50	Telephone conference with Ocean Tomo re copyrights.
9/17/13	Jonathan S Henes, P.C.	.90	Review copyright material re telephone conference with Ocean Tomo.
9/17/13	William Guerrieri	1.00	Correspond with K&E team, Ocean Tomo re copyright valuation issues.
9/18/13	Travis Bayer	1.10	Review and revise copyright lists (.8); telephone conference and correspond with S. Wash and D. Lewis re same (.3).
9/18/13	Stanley Wash	1.60	Review and analyze copyright recordation documents.
9/18/13	Jeffrey J Zeiger	.90	Telephone conference with R. Kwasteniet and S. Wash re copyright lists (.3); address follow up issues re same (.6).
9/18/13	William Guerrieri	1.00	Summarize issues re copyright valuation workstream (.6); correspond with T. Bayer, S. Wash re same (.4).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/18/13	Daniel Lewis	.50	Conferences with M. Lovell re copyright issues (.3); review memorandum re same (.2).
9/18/13	Andrew A Kassof, P.C.	.10	Review correspondence and background re copyright issues.
9/19/13	Christopher Marcus, P.C.	1.00	Telephone conference re copyrights.
9/19/13	Travis Bayer	2.90	Prepare for and telephone conference with K&E team re copyright lists (.7); draft and revise copyright list memorandum (1.7); telephone conference with D. Lewis and S. Wash re same (.5).
9/19/13	Stanley Wash	4.30	Prepare for and participate in telephone conference with K&E team re disputed copyrights (1.6); prepare for and participate in telephone conference with Ocean Tomo, R. Wessler, and E. Gibbons author royalty rates (1.1); prepare for and participate in telephone conference with Ocean Tomo, C. Manko, and M. Rogren re revenue (.6); prepare for and participate in telephone conference with R. Carangelo re valuation of Hampton Brown copyrights (.4); review and analyze copyright revenues (.6).
9/19/13	William Guerrieri	1.70	Correspond with working group re copyright valuation topics (1.2); analyze issues re same (.5).
9/19/13	Daniel Lewis	1.30	Telephone conference with M. Lovell, W. Guerrieri, T. Bayer, J. Zeiger, R. Kwasteniet, and S. Wash re copyright lists (.4); prepare for and participate in telephone conference with M. Lovell, D. Cendali, S. Sadtler, R. Wellever, J. Zeiger, W. Guerrieri, T. Bayer, and R. Kwasteniet copyright issues (.9).
9/20/13	Travis Bayer	2.60	Telephone conference with Ocean Tomo, K&E, and client teams re copyrights (.6); review and revise copyright memorandum (1.6); telephone conference with S. Wash re same (.4).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/20/13	Stanley Wash	1.80	Prepare for and participate in telephone conference with Ocean Tomo, K. Carson, M. Rogren, C. Manko, R. McNamara, and B. Carangelo re Ocean Tomo's document and information (.8); review, analyze, and produce documents and communications re same (.6); conference with T. Bayer re copyright recordation documents and the genesis of the lists of disputed copyrights (.4).
9/20/13	Rory Wellever	1.30	Review security interest filings for T. Bayer and D. Lewis (.8); discuss results with R. Prescan and D. Lewis (.3); provide results to T. Bayer (.2).
9/20/13	Renee M Prescan	.30	Review correspondence and attachments forwarded by D. Lewis (.2); office conference with R. Wellever re same (.1).
9/20/13	Jeffrey J Zeiger	.60	Telephone conference with Ocean Tomo, client, R. Kwasteniet, and S. Wash re status of valuation analysis.
9/20/13	Matthew S Lovell	.50	Review and analyze correspondence and summaries re copyright office perfection filings.
9/20/13	Jonathan S Henes, P.C.	1.00	Telephone conference re copyrights.
9/20/13	Shanti E Sadtler	.80	Correspondence re committee copyright experts (.2); correspondence re upcoming meeting with counsel for first lien lenders (.3); correspondence re follow-up research issues re apportionment of copyright interests (.3).
9/22/13	Stanley Wash	.80	Prepare for and participate in telephone conference with Ocean Tomo re copyright sales cycles.
9/22/13	Shanti E Sadtler	5.50	Research re apportionment of value between material from perfected editions and new material in unperfected editions (4.7); draft analysis re same (.8).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/23/13	Dale M Cendali, P.C.	1.50	Investigate committee's valuation experts (.8); draft and revise correspondence re same and re preparing for security interest meeting (.3); revise S. Sadtler's draft correspondences re copyright law (.4).
9/23/13	Jason Gott	1.20	Revise memorandum re copyrights issues (.4); draft mediation statement re same (.8).
9/23/13	Stanley Wash	1.80	Prepare for and participate in telephone conference with Ocean Tomo re copyright valuation assumptions (1.1); prepare for and participate in telephone conference with Ocean Tomo re copyright life cycles (0.7).
9/23/13	Matthew S Lovell	.70	Review and analyze methodology/summary re copyright lists (.5); prepare for and participate in telephone conference with Ocean Tomo and Duff & Phelps re valuation methodology and assumptions (.2).
9/23/13	Shanti E Sadtler	1.30	Correspond with D. Cendali re analysis of research and re apportionment of value between material in perfected and unperfected editions (.2); draft correspondence analysis re same (.6); correspond with R. Kwasteniet re committee copyright experts and re upcoming meeting with representatives of lenders (.4); draft correspondence re committee's copyright experts (.1).
9/23/13	Expert Witness Research	4.00	Library research re committee copyright experts.
9/24/13	Travis Bayer	2.40	Draft and revise copyright summary descriptions (1.7); telephone conference and correspond with S. Wash re same (.3); correspond with D. Lewis and K. Carson re copyrights background (.4).
9/24/13	Jason Gott	3.40	Draft mediation statement re copyrights issues.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/24/13	Stanley Wash	3.40	Draft memorandum re valuation of disputed copyrights (1.1); analyze and revise draft report from Ocean Tomo re valuation methodology (1.4); prepare for and participate in telephone conferences with Ocean Tomo re copyright valuation status (.9).
9/24/13	Matthew S Lovell	.30	Review and analyze valuation methodology analysis provided by S. Wash.
9/24/13	Shanti E Sadtler	4.00	Research copyright valuation experts retained by committee (2.1); draft correspondence to R. Kwasteniet re same (.3); office conference with D. Cendali re same (.4); research potential copyright valuation expert (1.2).
9/25/13	Christopher T Greco	.60	Analyze Ocean Tomo conclusions re copyright valuation.
9/25/13	Christopher Marcus, P.C.	1.00	Office conference with D. Cendali re copyrights.
9/25/13	Travis Bayer	2.90	Telephone conference with D. Lewis and client team re copyright background memorandum (1.0); review and revise same (.5); review and revise intercreditor complaint (1.4).
9/25/13	Jason Gott	4.50	Revise mediation statement re disputed copyrights (1.5); office conference with T. Bayer re same (.2); draft, revise mediation statement re first lien claims (2.8).
9/25/13	Stanley Wash	7.50	Review, analyze, and revise valuation report drafted by Ocean Tomo (6.4); prepare for and participate in telephone conference with Ocean Tomo re copyright valuation results (.5); prepare for and participate in telephone conference with valuation advisors re valuation methodology (.6).
9/25/13	Rory Wellever	1.50	Telephone conference with company and K&E team re copyright lists.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/25/13	Matthew S Lovell	.50	Review correspondence and documents re copyright list and analysis methodology and background.
9/25/13	Jonathan S Henes, P.C.	.30	Office conference with R. Kwasteniet re copyright issues.
9/25/13	William Guerrieri	1.00	Correspond with K&E team, Ocean Tomo re copyright valuation (.6); review and revise Ocean Tomo valuation exhibit (.4).
9/25/13	Daniel Lewis	1.80	Prepare for and participate in telephone conference with K. Carson, T. Bayer, M. Rogren, and R. Wellever re lists of copyrights (1.1); review and revise memorandum re same (.4); telephone conference with R. Wellever re same (.3).
9/25/13	Andrew A Kassof, P.C.	.20	Review summary on copyright experts.
9/26/13	Christopher Marcus, P.C.	1.00	Office conference with DPW re copyright issues.
9/26/13	Dale M Cendali, P.C.	5.60	Prepare for meeting with company (.6); prepare for meeting with lenders (.3); meet with lender (.7); post-meeting telephone conferences and correspondence (1.2); correspond with S. Sadtler re copyright research (.4); review of security interest language and definition of "proceeds" (.7); review of draft Ocean Tomo expert report and give comments re same (1.7).
9/26/13	Travis Bayer	.40	Review and revise copyright background memorandum.
9/26/13	Jason Gott	.40	Correspond with S. Sadtler re IP security agreement.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/26/13	Stanley Wash	4.80	Review and revise Ocean Tomo exhibit re valuation of copyrights and correspond with Ocean Tomo (3.8); prepare for and participate in telephone conference with Ocean Tomo re copyright valuation conclusions (.4); prepare for and participate in telephone conferences with Lazard re valuation methodologies (.6).
9/26/13	Stanley Wash	1.00	Prepare for and participate in telephone conference with S. Sadtler re experts retained by the committee (.5); revise, organize, and redact exhibits to the draft disclosure statement (.5).
9/26/13	Matthew S Lovell	1.40	Review research from S. Sadtler and draft and send correspondence to S. Sadtler and D. Cendali re same (.4); analyze revised Ocean Tomo report (.6); analyze copyright analysis and Ocean Tomo list summary provided by T. Bayer (.4).
9/26/13	William Guerrieri	2.50	Review and analyze issues re copyright valuation (1.1); correspond with K&E team re same (1.4).
9/26/13	Daniel Lewis	.30	Review and analyze Ocean Tomo summary re value of unperfected copyrights (.2); telephone conference with M. Lovell re copyright schedules (.1).
9/26/13	Shanti E Sadtler	7.50	Conduct legal and factual research re security interests to copyrights and related receivables (2.3); prepare for meetings with K. Carson and counsel for lenders (.7); correspond with D. Cendali re same (.2); participate in same (1.4); review and comment on Ocean Tomo valuation report (1.3); correspond with D. Cendali re same (.4); review and comment on complaint re avoidance of copyright interests (.9); correspond with D. Cendali re same (.3).
9/27/13	Travis Bayer	.50	Telephone conference with Ocean Tomo, client, and K&E teams re copyright valuation.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/27/13	Jason Gott	.30	Telephone conference with T. Bayer re copyright recording issues.
9/27/13	Stanley Wash	4.90	Review and revise Ocean Tomo copyright valuation report (3.8); prepare for and participate in telephone conference with Cengage, Ocean Tomo, and K&E re revenue data the disputed copyrights (.6); review and analyze recordation documents (.5).
9/27/13	Matthew S Lovell	.50	Correspond with K&E team re copyright recordation filings and files and review documents re same.
9/27/13	Jonathan S Henes, P.C.	.70	Review Ocean Tomo copyright valuation.
9/27/13	William Guerrieri	2.00	Review and revise Ocean Tomo valuation exhibit (1.4); telephone conferences with Ocean Tomo, K&E team re same (.6).
9/28/13	Stanley Wash	.50	Review and analyze copyright recordation documents.
9/28/13	William Guerrieri	.20	Review and respond to correspondence re copyright lists.
9/29/13	Stanley Wash	4.10	Review and analyze copyright recordation documents.
9/30/13	Travis Bayer	5.50	Telephone conference with K&E and Ocean Tomo teams re copyright valuation issues (.8); draft and revise copyright review memorandum (2.4); office conference with S. Wash re same (.4); correspond with D. Lewis re same (.2); telephone conference with K&E and Davis Polk teams re mediation and adversary proceedings (.5); telephone conference with Ocean Tomo, client, and K&E teams re copyrights (.8); telephone conference and correspond with S. Wash re copyrights (.4).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

22 - Intellectual Property Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/30/13	Stanley Wash	6.80	Review and analyze copyright recordation documents (3.8); prepare for and participate in telephone conference with Cengage, Ocean Tomo, and K&E re various copyright issues (1.7); prepare for and participate in telephone conference with Cengage, Ocean Tomo, and K&E re financial data re analysis of disputed copyrights (1.3).
9/30/13	Jeffrey J Zeiger	1.70	Telephone conference with Ocean Tomo, S. Wash, R. Kwasteniet and W. Guerrieri re copyright valuation strategy and additional assignments (.7); prepare for same (.1); conference with S. Wash re potential additional copyright expert (.2); telephone conference with client, Ocean Tomo and S. Wash re copyright valuation strategy and additional assignments (.7).
9/30/13	Ross M Kwasteniet	1.30	Prepare for and participate in telephone conference with Ocean Tomo re expert report and next steps.
9/30/13	Matthew S Lovell	.50	Prepare for and participate in telephone conference with Ocean Tomo and K&E re copyright lists.
9/30/13	Jonathan S Henes, P.C.	.70	Strategize and analyze re copyright valuation issues.
9/30/13	William Guerrieri	1.20	Telephone conference with Ocean Tomo, K&E team re copyright valuation and identification issues (.8); correspond with K&E team re same (.4).
9/30/13	Daniel Lewis	.80	Prepare for and participate in telephone conference with S. Wash, R. Kwasteniet, M. Lovell, W. Guerrieri, T. Bayer, J. Zeiger, and Ocean Tomo team re verification of copyrights titles.
		224.60	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179586
Client Matter: 15222-23

In the matter of Intercompany Obligations

For legal services rendered through September 30, 2013 (see attached Description of Legal Services for detail)	\$ 21,130.50
For expenses incurred through September 30, 2013 (see attached Description of Expenses for detail)	<u> \$.00</u>
Total legal services rendered and expenses incurred	\$ 21,130.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

23 - Intercompany Obligations

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
William Guerrieri	13.10	715.00	9,366.50
Christopher Marcus, P.C.	.70	895.00	626.50
Alexandra Schwarzman	22.50	495.00	11,137.50
TOTALS	36.30		\$21,130.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

23 - Intercompany Obligations

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/03/13	William Guerrieri	.80	Correspond with A. Schwarzman re intercompany obligations (.5); review and revise summary re same (.3).
9/04/13	Alexandra Schwarzman	2.30	Review and revise intercompany obligation memorandum.
9/05/13	Alexandra Schwarzman	1.30	Review and revise intercompany obligation memorandum.
9/05/13	William Guerrieri	1.20	Review and revise intercompany obligations summary.
9/06/13	Alexandra Schwarzman	1.10	Revise intercompany obligation memorandum.
9/10/13	Alexandra Schwarzman	3.00	Prepare for telephone conference re intercompany obligations (1.6); telephone conference with working group re same (.6); revise intercompany memorandum (.8).
9/10/13	William Guerrieri	2.80	Review and revise summary re intercompany obligations (1.5); correspond with A. Schwarzman re same (1.3).
9/13/13	Alexandra Schwarzman	2.80	Telephone conference with working group re intercompany obligations (.4); revise intercompany memorandum re same (.7); revise disclosure statement re same (1.7).
9/13/13	William Guerrieri	.80	Review and revise summary re intercompany obligations.
9/14/13	Alexandra Schwarzman	.60	Research re recharacterization of debt.
9/16/13	Alexandra Schwarzman	2.60	Revise disclosure statement re intercompany obligations (2.2); research re recharacterization of debt (.4).
9/16/13	William Guerrieri	1.20	Review and analyze case law re intercompany obligations (.8); correspond with A. Schwarzman re same (.4).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

23 - Intercompany Obligations

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/17/13	Alexandra Schwarzman	1.10	Revise disclosure statement re intercompany obligations.
9/17/13	William Guerrieri	.60	Correspond with A. Schwarzman re intercompany issues.
9/18/13	Alexandra Schwarzman	7.40	Review and revise disclosure statement re intercompany obligations (4.4); telephone conference with working group re same (.7); correspond with same re same (.3); research re recharacterization of debt (.8); review and revise intercompany obligation memorandum re same (1.2).
9/18/13	William Guerrieri	1.50	Review and revise summary re intercompany obligations (.8); review and respond to correspondence re same (.7).
9/24/13	Alexandra Schwarzman	.30	Review and revise disclosure statement re intercompany claims.
9/24/13	William Guerrieri	1.70	Correspond with A. Schwarzman, company re intercompany claim analysis (.9); review and revise summary re same (.8).
9/26/13	Christopher Marcus, P.C.	.70	Telephone conference with DPW re intercompany claims.
9/26/13	William Guerrieri	2.50	Review and analyze issues re intercompany obligations (1.7); correspond with K&E team, company re issues re same (.8).
		36.30	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179587
Client Matter: 15222-24

In the matter of Leases and Contracts

For legal services rendered through September 30, 2013 (see attached Description of Legal Services for detail)	\$ 55,628.50
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For expenses incurred through September 30, 2013 (see attached Description of Expenses for detail)	<u> \$.00</u>
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Total legal services rendered and expenses incurred	\$ 55,628.50
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Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

24 - Leases and Contracts

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Travis Bayer	28.40	495.00	14,058.00
Ryan Dattilo	18.80	630.00	11,844.00
Beth Friedman	.40	335.00	134.00
Jason Gott	.20	495.00	99.00
Christopher T Greco	11.00	735.00	8,085.00
William Guerrieri	.50	715.00	357.50
Ross M Kwasteniet	.70	840.00	588.00
Maureen McCarthy	1.80	315.00	567.00
Laura Saal	.40	285.00	114.00
Alexandra Schwarzman	.40	495.00	198.00
Neil E Walther	30.30	630.00	19,089.00
Andrea Weintraub	1.00	495.00	495.00
TOTALS	93.90		\$55,628.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

24 - Leases and Contracts

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/03/13	Christopher T Greco	.60	Correspond with R. Kwasteniet and R. Dattilo re inquiry from subtenant and follow up re same.
9/03/13	Travis Bayer	.90	Telephone conference with A&M and client teams re real estate leases.
9/03/13	Jason Gott	.20	Telephone conference re inquiry from former landlord.
9/03/13	Ross M Kwasteniet	.70	Telephone conferences and correspondence re real property lease negotiations.
9/04/13	Christopher T Greco	1.10	Correspond with R. Dattilo re lease rejections and potential deal re amend and assume (.7); follow up re subtenant issues and next steps (.4).
9/04/13	Ryan Dattilo	2.10	Telephone conference with S. Gibson re Stamford lease and Boston subtenants (.5); begin drafting motion to assume amended Stamford lease (.8); review precedent re same (.4); correspond with C. Greco re same (.1); correspond with subtenants re comments to order (.3).
9/04/13	Laura Saal	.40	Prepare shell for motion to assume nonresidential real property for R. Dattilo.
9/05/13	Christopher T Greco	.30	Correspond with R. Dattilo re subtenant issues in Boston.
9/05/13	Travis Bayer	.60	Research re motion to enter lease (.5); correspond with M. Bernadette re same (.1).
9/05/13	Ryan Dattilo	1.10	Correspond and telephone conference with various subtenants re comments to rejection order (.5); telephone conference with S. Gibson re same (.3); revise rejection order (.2); correspond with C. Greco re same (.1).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

24 - Leases and Contracts

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/06/13	Christopher T Greco	.40	Correspond with R. Dattilo re Stamford relocation update and next steps.
9/06/13	Travis Bayer	.60	Draft and revise lease motion (.3); review and analyze draft of lease re same (.3).
9/06/13	Ryan Dattilo	1.30	Review Stamford amendment term sheet (.3); correspond with S. Gibson re same (.2); revise motion to assume Stamford lease re same (.3); correspond with C. Greco re same (.2); telephone conference with S. Gibson re additional revisions to term sheet (.3).
9/06/13	Maureen McCarthy	1.80	Draft pleading template re Debtors' motion to enter into post-petition lease (.9); search and distribute precedent re motion to use property under section 363(b) (.9).
9/07/13	Ryan Dattilo	1.20	Correspond with S. Gibson re revised Stamford letter of intent (.3); revise motion to assume Stamford lease (.9).
9/09/13	Christopher T Greco	.90	Correspond with R. Dattilo re lease rejection motions and subtenant status (.3); correspond with D. Durbin and M. Hansen re update on Stamford relocation motion (.4); correspond with R. Dattilo re same (.2).
9/09/13	Andrea Weintraub	.40	Telephone conference re company lease updates.
9/09/13	Travis Bayer	4.50	Telephone conference and correspond with S. Gibson, A&M team and K&E team re leases (.8); draft and revise lease motion (1.9); research re lease rejection (1.4); draft summary of findings re same (.4).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

24 - Leases and Contracts

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/09/13	Ryan Dattilo	2.30	Telephone conference with Boston landlord re rejection motion (.4); correspond with subtenant re same (.3); revise rejection order re same (.3); correspond with C. Greco re same (.1); correspond with first lien lenders re Stamford letter of intent (.4); correspond with creditors' committee re same (.2); telephone conference with counsel to subtenant (.4); follow up correspondence re same (.2).
9/10/13	Christopher T Greco	.90	Correspond with R. Dattilo re revisions to proposed order re lease rejections (.4); review and provide comments re same (.2); correspond re Stamford relocation motion adjournment and next steps (.3).
9/10/13	Travis Bayer	2.40	Research re lease rejection (1.7); review and revise summary re same (.6); correspond with T. Fleischer re same (.1).
9/10/13	Ryan Dattilo	1.20	Correspond with C. Greco re omnibus lease rejection order (.4); revise same (.3); correspond with L. Saal re preparation for hearing (.2); correspond with A&M re San Francisco lease (.3).
9/11/13	Travis Bayer	.70	Research re lease rejection (.6); correspond with W. Guerrieri re same (.1).
9/11/13	Ryan Dattilo	.80	Revise lease rejection order (.3); correspond with counsel for subtenant re same (.1); correspond with C. Greco re same (.1); coordinate filing of lease order (.3).
9/11/13	Beth Friedman	.40	Prepare and upload lease rejection order pursuant to outcome of September 11 hearing.
9/12/13	Christopher T Greco	2.10	Review and analyze update on Stamford relocation motion and next steps re same (1.6); correspond with D. Durbin and A&M re same (.5).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

24 - Leases and Contracts

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/13/13	Christopher T Greco	2.10	Analyze strategy re Stamford letter of intent and lease amendment and coordinate with company and A&M re same (1.7); correspond with Company and A&M re approach re same (.4).
9/13/13	Ryan Dattilo	2.50	Telephone conference with A&M, S. Gibson and W. Guerrieri re west coast lease and Stamford amendment (1.0); revise motion to assume Stamford lease (1.5).
9/16/13	Christopher T Greco	.70	Correspond re real estate update and next steps re Stamford and other leases.
9/16/13	Travis Bayer	2.50	Telephone conference with A&M, client and K&E teams re leases (.9); telephone conference with company, landlord and K&E teams re San Francisco lease (.5); review and revise motion re same (1.1).
9/17/13	Christopher T Greco	1.90	Review and revise motion to amend and assume Stamford leasee (1.6); correspond with R. Dattilo re same (.3).
9/17/13	Neil E Walther	1.40	Correspond with W. Guerrieri, T. Bayer re San Francisco lease motion (.2); review, revise same (.5); correspond and telephone conference with A&M, A. Schwarzman re contract review (.7).
9/17/13	Travis Bayer	2.90	Review and revise lease motion (.5); research re same (.3); office conference and correspond with N. Walther re same (.4); correspond with client team re same (.3); draft and revise motion to shorten re same (1.4).
9/18/13	Neil E Walther	8.90	Review, analyze vendor contracts re executory contract issues (3.3); correspond and telephone conferences with working group re same (.6); revise motion re San Francisco lease (3.9); correspond and telephone conferences with T. Bayer, working group re same (1.1).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

24 - Leases and Contracts

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/18/13	Travis Bayer	3.50	Review and revise lease motion (2.4); research re same (.5); office conference with N. Walther and W. Guerrieri re same (.3); review and revise motion to shorten notice re same (.3).
9/19/13	Neil E Walther	5.00	Review, analyze vendor contracts re executory contract issues (4.8); correspond with W. Guerrieri, T. Bayer and working group re San Francisco lease motion (.2).
9/20/13	Neil E Walther	1.10	Review, analyze vendor contracts re executory contract issues (.8); correspond and telephone conferences with K&E, A&M teams re same (.3).
9/20/13	Travis Bayer	.30	Telephone conference with S. Gibson re lease motion (.2); correspond with N. Walther re same (.1).
9/22/13	Neil E Walther	2.20	Review, analyze vendor contracts re executory contract issues.
9/23/13	Neil E Walther	9.00	Review, analyze vendor contracts re executory contract issues (6.4); correspond and telephone conferences with K&E, A&M teams re same (.8); correspond with working group re San Francisco lease motion (1.2); revise same (.6).
9/23/13	Travis Bayer	3.80	Prepare for and telephone conference with A&M, client and K&E teams re lease motion (1.3); telephone conference with S. Gibson re same (.5); telephone conference with landlord's counsel re same (.5); review and revise same (1.5).
9/23/13	Ryan Dattilo	3.10	Review and revise motion to assume Stamford headquarters lease (1.7); correspond with C. Greco re same (.2); correspond with A&M re same (.4); telephone conference with S. Gibson re status of executed amendment (.3); attend real estate update call (.5).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

24 - Leases and Contracts

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/24/13	Travis Bayer	1.60	Review and analyze San Francisco lease (.9); review and revise motion re same (.7).
9/24/13	Ryan Dattilo	2.50	Correspond with S. Gibson re status of Stamford amendment and Eagen rejection (.3); correspond with A&M re potential Stamford cure amounts (.3); revise amendment based on payment issues (.4); correspond with W. Guerrieri re same (.2); revise Stamford assumption motion (1); correspond with A&M re status of Stamford lease and October payment options (.3).
9/25/13	William Guerrieri	.50	Correspond with S. Gibson, T. Bayer re real estate lease motion.
9/26/13	Neil E Walther	.80	Review, revise motion re San Francisco lease (.4); telephone conferences and correspond with working group re same (.4).
9/26/13	Travis Bayer	.60	Review and revise lease motion.
9/26/13	Ryan Dattilo	.70	Correspond with S. Gibson re execution of Stamford lease and upcoming payment (.3); correspond with W. Guerrieri re same (.2); correspond with A&M re same (.2).
9/27/13	Travis Bayer	.40	Review and revise lease motion.
9/30/13	Neil E Walther	1.90	Correspond and telephone conference with working group re real estate matters (.3); review, analyze agreements re executory contract issues (.4); telephone conference with working group re same (.4); correspond with counterparty re claim issues (.4); correspond with W. Guerrieri, T. Bayer re San Francisco lease and other sale matter (.4).
9/30/13	Andrea Weintraub	.60	Telephone conference with K&E, A&M and the company re leases.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

24 - Leases and Contracts

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/30/13	Travis Bayer	3.10	Telephone conference with A&M, client and K&E teams re real estate issues (.5); draft and revise real estate sale motion (1.1); review and revise lease motion (1.1); correspond with K&E team and lenders re same (.4).
9/30/13	Alexandra Schwarzman	.40	Telephone conference with A&M re executory contracts.
		93.90	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179588
Client Matter: 15222-25

In the matter of Lit., Contested Issues, Adversary Proc.

For legal services rendered through September 30, 2013
(see attached Description of Legal Services for detail)

\$ 440,160.50

For expenses incurred through September 30, 2013
(see attached Description of Expenses for detail)

 \$.00

Total legal services rendered and expenses incurred

\$ 440,160.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Kristina Alexander	77.40	675.00	52,245.00
Toni Anderson	34.50	275.00	9,487.50
Paige Barnum	2.00	225.00	450.00
Travis Bayer	33.50	495.00	16,582.50
Megan Bruner	9.00	225.00	2,025.00
Kristen Centre	5.20	565.00	2,938.00
Ryan Dattilo	11.10	630.00	6,993.00
Barack S Echols	23.10	835.00	19,288.50
David Freedman	14.80	565.00	8,362.00
Jeffrey Freeman	12.50	715.00	8,937.50
Beth Friedman	1.50	335.00	502.50
Andrew Fromm	23.60	715.00	16,874.00
Jacob Goldfinger	18.40	305.00	5,612.00
Jason Gott	16.80	495.00	8,316.00
Christopher T Greco	26.00	735.00	19,110.00
Shavone Green	1.00	250.00	250.00
William Guerrieri	22.90	715.00	16,373.50
Jonathan S Henes, P.C.	18.00	1,025.00	18,450.00
Erik Hepler	.10	955.00	95.50
Charles J Kalil, II	40.40	715.00	28,886.00
Andrew A Kassof, P.C.	23.30	945.00	22,018.50
Melissa Koss	23.00	630.00	14,490.00
Ross M Kwasteniet	32.00	840.00	26,880.00
Christopher Marcus, P.C.	19.00	895.00	17,005.00
Kate Marino	5.50	225.00	1,237.50
Maureen McCarthy	.40	315.00	126.00
Jeff V McMurray	40.90	185.00	7,566.50
Jessica Peet	58.30	495.00	28,858.50
Jeremy Piniak	2.30	225.00	517.50
Rocio Renteria	15.20	255.00	3,876.00
Laura Saal	4.40	285.00	1,254.00
Stanley Wash	93.20	495.00	46,134.00
Andrea Weintraub	15.30	495.00	7,573.50
Jeffrey J Zeiger	23.50	825.00	19,387.50
Expert Witness Research	4.50	265.00	1,192.50
Document Retrieval	1.00	265.00	265.00
TOTALS	753.60		\$440,160.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
8/08/13	Kristen Centre	3.30	Office conference with M. Koss re research items (.3); research re equitable subordination (2.5); draft summary re same (.5).
8/09/13	Kristen Centre	1.90	Research re equitable subordination (1.0); draft summary re same (.7); correspond with M. Koss re same (.2).
9/01/13	Andrea Weintraub	2.10	Review Committee Apax investigation letter and proposed order (.4); review first lien lender response letter (.3); telephone conference with C. Marcus and R. Dattilo re response to Committee letter (.3); draft notes re telephone conference and response outline and correspond with R. Dattilo re same (.3); review and revise response letter (.8).
9/01/13	Travis Bayer	6.60	Research precedent re standing motion objection (3.1); draft same (3.5).
9/01/13	Ryan Dattilo	3.10	Telephone conference with A. Weintraub and C. Marcus re response to Committee proposed order re Apax termination (.5); correspond with A. Weintraub re same (.3); draft letter response re same (1.5); correspond with A. Weintraub re same (.2); revise same (.6).
9/01/13	Ross M Kwasteniet	1.20	Review and analyze Committee's motion for standing and related caselaw.
9/01/13	Charles J Kalil, II	.40	Review, analyze, and address correspondence re discovery, document collection, and document production (.2); plan schedule re same (.2).
9/02/13	Christopher Marcus, P.C.	.60	Revise Willkie report response letter.
9/02/13	Andrea Weintraub	.80	Review ResCap decision re privileged information disclosure to support a settlement

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/02/13	Ryan Dattilo	2.50	Revise letter re proposed order for Willkie report (1.2); correspond with C. Marcus re same (.2); revise same (.6); correspond with K&E team re same (.2); correspond with B. Friedman re filing of same (.3).
9/03/13	Christopher Marcus, P.C.	2.80	Attend and participate at hearing re committee motion to terminate Apax investigation.
9/03/13	Jeff V McMurray	5.00	Update document production tracking chart (.5); upload and organize documents from Cengage FTP (3.5); coordinate with vendor re upcoming document production and correspond with case team re same (1.0).
9/03/13	Jessica Peet	2.70	Analyze and review materials provided for LBO analysis (2.4); correspond with working group re same (.3).
9/03/13	Stanley Wash	8.90	Review and analyze documents produced in response to committee's discovery request (7.7); review, analyze, and prepare for production documents re same (1.2).
9/03/13	Ryan Dattilo	2.80	Prepare for hearing on Committee's proposed order re Willkie report (.5); attend same (2.3).
9/03/13	Toni Anderson	2.00	Consult re discovery planning, document identification, preservation and collection (.7); correspond with vendor re electronic discovery processing specifications (.4); prepare Cengage documents to production database for attorney review (.3); design, develop, and update review database for use by attorney and staff (.6).
9/03/13	Jeffrey J Zeiger	.20	Address issues re Committee requests for production.
9/03/13	William Guerrieri	2.70	Review and revise objection to standing motion (2.0); correspond with working group re same (.5); review and analyze case law re same (.2).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/03/13	Charles J Kalil, II	4.30	Coordinate collection, review, and production of documents (1.5); review, analyze, and address correspondence re copyright valuation and associated issues potentially in controversy (.7); review and analyze Apax discovery requests and devise plan for collection and production moving forward (.6); correspond internally re same (.4); provide internal status update re discovery progress and remaining tasks and analyze documents in support of same (.9); correspond with Committee re immediate document production requests (.2).
9/04/13	Christopher T Greco	.40	Correspond with M. Koss re LBO analysis and next steps re same.
9/04/13	Kristina Alexander	3.40	Correspond with D. Freedman, S. Wash re case status (.2); telephone conferences with C. Kalil and S. Wash re document collection and tracking chart of produced documents (.1); correspond with client re data room transfer and follow up on various issues (2.6); review correspondence re discovery schedule issues (.2); correspond with team re same and open issues re document request responses (.3).
9/04/13	Christopher Marcus, P.C.	3.80	Update call with K&E (.5); telephone conference with STB and K&E re Willkie Report (.5); telephone conference with J. Zieger re discovery (.6); review and revise scheduling order (.5); review and analyze committee scheduling motion and response re same (1.7).
9/04/13	Jeff V McMurray	8.50	Coordinate with K&E litigation team re downloading Cengage data room for upcoming review and potential production (1.5); assist with document production and correspond with case team re same (7.0).
9/04/13	Jessica Peet	6.70	Review and analyze materials provided for LBO analysis (5.3); prepare summary re same (1.4).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/04/13	Travis Bayer	1.60	Review standing motion objections (.4); review engagement letters (.5); review and revise list of copyrights (.5); telephone conference with S. Wash re same (.2).
9/04/13	Stanley Wash	8.30	Review, analyze and prepare for production documents collected from the company re discovery requests from the committee.
9/04/13	Toni Anderson	2.00	Consult re discovery planning, document identification, preservation and collection (.4); correspond with vendor re electronic discovery processing specifications (.3); prepare Cengage documents to production database for attorney review (.6); design, develop, and update review database for use by attorney and staff (.7).
9/04/13	Jeffrey J Zeiger	.30	Correspond with C. Kalil re Committee discovery requests.
9/04/13	Jeffrey J Zeiger	1.10	Telephone conference with P. Pantaleo, W. Russell and J. Henes re litigation and scheduling issues (.5); analyze Apax discovery requests in preparation for same (.2); revise proposed scheduling order (.4).
9/04/13	Ross M Kwasteniet	1.10	Telephone conferences re Committee 2004 motions and coordination of production efforts.
9/04/13	Jonathan S Henes, P.C.	2.80	Telephone conference with STB and K&E re Willkie report (.5); telephone conference with J. Zeiger re discovery (.6); review and analyze committee scheduling motion and response re same (1.7).
9/04/13	Jacob Goldfinger	2.50	Search precedent, orders and transcripts re mediation procedures and schedules and correspond with working group re same.
9/04/13	Melissa Koss	.80	Correspond with C. Greco re LBO analysis and next steps (.4); office conference with J. Peet re same (.4)

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/04/13	Maureen McCarthy	.40	Prepare objections to committee's standing motion for internal review.
9/04/13	William Guerrieri	6.80	Review and revise objection to standing motion (4.2); telephone conferences and correspondence with K&E team re same (1.5); research and analyze case law re same (1.1).
9/04/13	Charles J Kalil, II	5.80	Telephone conference with first lien creditors re various case issues (.5); telephone conference internally re same (.4); coordinate collection, review, and production of documents (1.9); plan and prepare for meet and confer telephone conference with the committee (1.8); draft, address, and analyze correspondence re issues in dispute and case strategy (1.2).
9/04/13	Andrew A Kassof, P.C.	.20	Review and analyze correspondence re discovery issues.
9/05/13	Kristina Alexander	4.50	Telephone conference and correspond with C. Kalil, S. Walsh, R. Renteria and J. McMurray re status of document collection and pending issues (.2); review tracking chart re same (.1); draft correspondence to L. Brussel re same and collection status update (.9); draft and revise status tracking chart to provide update to court and committee and telephone conference with J. Zeiger, S. Wash and C. Kalil re collection, production (2.7); draft correspondence re discovery tracking and update and revise chart re same (.6).
9/05/13	Christopher Marcus, P.C.	.70	Review and analyze emails re scheduling order.
9/05/13	Jessica Peet	4.80	Review and analyze materials provided for LBO analysis (3.3); prepare summary re same (.8); correspond with working group re same (.7).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/05/13	Andrea Weintraub	.50	Telephone conference with C. Kalil, M. Koss and C. Greco re September 11 hearing preparation (.3); correspond with the company re documentation of Guzman/Foley board meeting attendance (.2).
9/05/13	Travis Bayer	4.70	Telephone conference with S. Wash re copyright list (.2); review and revise same (.2); office conference with W. Guerrieri and J. Gott re standing reply (.4); research re same (.4); review and revise same (3.5).
9/05/13	Jason Gott	.70	Draft objection to committee's motion for standing.
9/05/13	Stanley Wash	5.40	Prepare for and participate in telephone conference with J. Toof and M. Cryan re discovery requests from the official committee of unsecured creditors (1.3); telephone conference with V. Sommella re document collection status and document retrieval protocols (.3); conference with K. Alexander re document production status (.8); conference with R. Renteria and J. McMurray re document retrieval, organization, and processing (.9); review, analyze, and prepare documents for production re discovery requests (2.1).
9/05/13	Erik Hepler	.10	Telephone conference with R. Enayati re collateral position in tort claims.
9/05/13	Toni Anderson	5.00	Consult re discovery planning, document identification, preservation and collection (.6); correspond with vendor re electronic discovery processing specifications (.3); prepare Cengage documents to production database for attorney review (3.2); design, develop, and update review database for use by attorney and staff (.6); review and compile files from client data room for attorney review (.3).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/05/13	Jeremy Piniak	.30	Prepare discovery materials from outside vendor and save to network drive for attorney review and production.
9/05/13	Jeffrey J Zeiger	.70	Prepare for and attend telephone conference with M. Cryan, J. Toof, C. Kalil and S. Wash re discovery requests (.4); telephone conference with C. Kalil, S. Wash and K. Alexander re follow up issues and preparation of work product to address issues at hearing (.3).
9/05/13	Jonathan S Henes, P.C.	1.10	Review and analyze emails re scheduling order.
9/05/13	Jacob Goldfinger	3.50	Search precedent, orders and transcripts re mediation procedures and schedules and correspond with working group re same.
9/05/13	Melissa Koss	1.00	Telephone conference with J. Peet re LBO analysis (.4); review documents re same (.6).
9/05/13	Rocio Renteria	5.50	Review dataroom sites, download documents re same, conference with K&E team re same (4.0); review previous productions, compile chart re production statistics, correspond with team re same. (1.5).
9/05/13	William Guerrieri	4.80	Review and revise objection to standing motion (2.2); telephone conferences and correspondence with K&E team re same (1.5); research and analyze case law re same (1.1).
9/05/13	Charles J Kalil, II	5.70	Review and analyze issues re insider motion and background correspondence and analysis (1.2); telephone conference with K&E team internally re same (.4); prepare for, participate in, and follow-up on meet and telephone conference with the committee (2.8); draft summary and correspond internally re same (.5); coordinate discovery tasks and document review and production (.8).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/05/13	Andrew A Kassof, P.C.	.40	Review correspondence re discovery issues and schedule and review proposed schedule (.2); exchange correspondence re hearing preparation re evidentiary issues (.2).
9/06/13	Kristina Alexander	3.70	Telephone conferences with S. Wash and C. Kalil, L. Brussel and V. Sommella re discovery requests (2.9); follow up correspondence with J. Zeiger re same (.2); telephone conference with C. Kalil, S. Wash re various discovery issues (.6).
9/06/13	Jeff V McMurray	8.00	Assist with upcoming document production and correspond with K&E team re same.
9/06/13	Shavone Green	1.00	Prepare and file objection to Committee's standing motion.
9/06/13	Jessica Peet	7.10	Prepare for and participate in telephone conference with Lazard and working group re LBO materials (1.4); review and revise diligence results (2.2); review and revise LBO deck re diligence results (3.2); correspond with working group re same (.3).
9/06/13	Travis Bayer	.20	Correspond with S. Wash and W. Guerrieri re copyright list.
9/06/13	Stanley Wash	3.60	Prepare for and participate in telephone conference with L. Brussel and V. Sommella re document collection re discovery requests (2.2); review, analyze, and prepare for production of documents re same (1.4).
9/06/13	Megan Bruner	1.00	Prepare client electronic files to Cengage database for attorney review.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/06/13	Toni Anderson	4.00	Consult re discovery planning, document identification, preservation and collection (1.4); correspond with vendor re electronic discovery processing specifications (.6); prepare Cengage documents to production database for attorney review (1.3); design, develop, and update review database for use by attorney and staff (.3); review and compile files from client data room for attorney review (.4).
9/06/13	Jonathan S Henes, P.C.	1.10	Review objection to Committee motion to adjourn disclosure statement Hearing.
9/06/13	Charles J Kalil, II	9.40	Draft and review correspondence re various case issues (.4); correspond with K&E team re insider motion and discovery issues (.5); telephone conference with client re case issues and discovery (1.5); prepare arguments in support of potential issues for witness examinations (1.1); prepare for, participate in, and follow-up on fact development telephone conference with client (3.2); draft summary fact report and correspondence re same (2.7).
9/06/13	Andrew A Kassof, P.C.	.60	Review and analyze proposed scheduling order and correspondence re same (.3); review Cengage scheduling motion (.3).
9/07/13	Kristina Alexander	4.10	Review and revise response to committee standing motion (3.7); correspond with K&E team re same (.4).
9/07/13	Christopher Marcus, P.C.	1.50	Review and revise objection to committee standing motion.
9/07/13	Jessica Peet	3.80	Research and analyze open issues re fair consideration re LBO (3.2); analyze and review follow up diligence re LBO (.6).
9/07/13	Andrea Weintraub	.60	Review debt documents for dates of debt issuance for 2007 LBO analysis.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/07/13	Travis Bayer	3.60	Draft and revise insert re standing objection (1.3); correspond with W. Guerrieri re same (.2); review and revise standing objection (.4); telephone conference and correspond with S. Wash re copyright lists (1.1); review and revise same (.3); correspond with client team re same (.3).
9/07/13	Stanley Wash	6.70	Review objection to motion for standing (.5); draft memorandum re timely receipt of documents (2.2); review, analyze, and prepare for production of documents re discovery requests (4.0).
9/07/13	Ryan Dattilo	.20	Correspond with W. Guerrieri re hearing on Committee's proposed Apax investigation order.
9/07/13	Ross M Kwasteniet	6.50	Review and revise objection to Committee's standing motion.
9/07/13	Melissa Koss	.80	Correspond with J. Peet and A. Weintraub re LBO analysis.
9/07/13	William Guerrieri	4.10	Review and revise objection to standing motion (1.2); telephone conferences and correspondence with K&E team re same (.5); research and analyze case law re same (2.4).
9/07/13	Charles J Kalil, II	5.20	Coordinate discovery tasks (1.2); analyze remaining discovery and collection obligations (.9); review and analyze briefing re opposition to Committee standing motion and related correspondence (.3); draft correspondence to client re fact development re potential witness examinations (.7); review and analyze documents re same (1.3); review and analyze issues re copyright and accounting issues (.8).
9/08/13	Kristina Alexander	2.30	Review and revise objection to Committee's standing motion (1.9); correspond with K&E team re same (.4).

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9/08/13	Christopher Marcus, P.C.	.60	Telephone conference with W. Guerrieri re standing motion.
9/08/13	Jessica Peet	5.60	Research and analyze open issues re fair consideration (1.1); summarize same (1.7); telephone conference with M. Koss re research results (.2); review, analyze and revise LBO deck re research results and diligence results (2.6).
9/08/13	Travis Bayer	3.80	Conduct legal research re committee conflicts (.5); review and revise standing objection (2.3); review and revise removal motion (.7); correspond with D. Lewis and S. Wash re copyright lists (.3).
9/08/13	Stanley Wash	3.00	Review, analyze, and prepare for production documents re discovery requests.
9/08/13	Kate Marino	2.50	Prepare discovery documents for attorney review.
9/08/13	Toni Anderson	3.00	Review and compile files from client data room for attorney review.
9/08/13	Jeffrey J Zeiger	3.10	Review and revise objection to Committee's standing motion.
9/08/13	Ross M Kwasteniet	4.50	Review and revise objection to Committee's standing motion.
9/08/13	Melissa Koss	1.20	Research case law re fair consideration and fraudulent transfers (.8); correspond with J. Peet re same (.4).
9/08/13	William Guerrieri	4.50	Review and revise objection to standing motion (2.2); telephone conferences and correspondence with K&E team re same (1.5); research and analyze case law re same (.8).
9/08/13	Charles J Kalil, II	1.50	Coordinate discovery tasks and analyze correspondence re same (.3); analyze facts for potential witness examination (1.2).

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9/08/13	Andrew A Kassof, P.C.	4.00	Draft direct examination outline for D. Durbin (1.6); draft Foley cross-examination outline (1.3); revise Guzman cross-examination outline (.7); review and analyze objection to standing motion and correspond with J. Zeiger re same (.4).
9/09/13	Kristina Alexander	3.40	Telephone conference with S. Wash re status of discovery and follow up re same (1.1); review and revise discovery status chart (.3); confer and correspond with team re individual document requests and confer with Committee counsel re same (1.6); review correspondence from client re document collection (.1); correspond with S. Wash re same (.3).
9/09/13	Travis Bayer	.80	Telephone conference with K&E team and client team re copyright lists.
9/09/13	Stanley Wash	7.50	Review, analyze, and prepare for production of documents re discovery requests (6.1); prepare for and participate in telephone conferences with K. Alexander, L. Brussel, and V. Sommella re discovery requests (1.4).
9/09/13	Kate Marino	1.00	Quality check the Cengage discovery database and the Database in preparation for attorney review.
9/09/13	Megan Bruner	5.00	Prepare client electronic files to Cengage Review database for attorney review (2.3); download and prepare multiple production volumes to opposing via file transfer site for attorney review (2.7).
9/09/13	Jonathan S Henes, P.C.	1.40	Review scheduling order motion (.9); review objection to motion for order shortening notice (.2); review motion to shorten notice (.3).
9/09/13	Beth Friedman	.40	Review objection re standing prior to filing.
9/09/13	Laura Saal	2.00	Prepare and file objection re Committee standing motion (1.0); coordinate service re same (1.0).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/09/13	Melissa Koss	4.10	Review and revise LBO analysis.
9/09/13	Charles J Kalil, II	3.60	Coordinate collection, review, and production of documents (1.3); analyze facts for witness examinations (1.5); review and analyze correspondence re case issues (.8).
9/09/13	Andrew A Kassof, P.C.	6.50	Revise draft of Durbin direct, Guzman cross-examination and Foley cross-examination outlines and review and analyze materials and documents re same (5.6); conference with J. Zeiger and R. Kwasteniet re hearing and litigation issues (.4); review emails and materials from client re Guzman and Foley (.4); review and analyze objection to scheduling motion on short notice (.1).
9/10/13	Kristina Alexander	3.20	Review document production tracking chart and update per comments from client, K&E team re production to date (.7); prepare for and participate in call with counsel to creditors' committee re discovery (2.3); follow up with J. Zeiger re same (.2).
9/10/13	Jessica Peet	.60	Review and revise LBO deck (.4); correspond with working group re same (.2).
9/10/13	Andrea Weintraub	2.70	Draft correspondence to potential mediator summarizing case status and outstanding issues (1.3); review and revise same (.6); telephone conference with W. Guerrieri and R. Enayati re post-2007 debt issuance for LBO analysis (.3); telephone conference with K. Alexander re discovery requests (.2); collect bank account information and litigation schedule disclosures from Schedules and Statements re same (.3).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/10/13	Stanley Wash	9.10	Research and draft memorandum re document production (1.4); conference with K. Alexander and J. Zeiger re document production disputes (.8); prepare for and participate in telephone conference with committee re status re discovery requests (1.6); review and analyze powerpoint deck re scheduling order (.6); review, analyze, and produce documents re discovery requests (4.7).
9/10/13	Megan Bruner	2.00	Prepare production and update Cengage Production database for attorney review.
9/10/13	Toni Anderson	3.50	Correspond with vendor re electronic discovery processing specifications (.7); create user logons and passwords for external users (.6); prepare Cengage documents to production database for attorney review (1.8); prepare client files to review database for attorney review (.4).
9/10/13	Jeffrey J Zeiger	.80	Telephone conference with M. Cryan, J. Toof, K. Alexander and S. Wash re conference re document requests (.6); prepare for same (.2).
9/10/13	Ross M Kwasteniet	.60	Analyze issues re declaratory action re statute of limitations.
9/10/13	Melissa Koss	1.40	Review and revise LBO analysis (1.1); correspond with J. Peet re same (.3).
9/10/13	Charles J Kalil, II	.60	Review and analyze correspondence re case strategy and next steps (.4); correspond internally re same (.2).
9/10/13	Andrew A Kassof, P.C.	1.10	Review and provide comments on draft presentation for hearing (.3); review proposed schedule, memorandum re discovery issues and outline points re same and email team re possible alternative approaches (.8).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/11/13	Kristina Alexander	.40	Telephone conference with C. Kalil, S. Wash re discovery issues (.1); revise chart re same (.3).
9/11/13	Kristina Alexander	2.60	Review and revise analysis of discovery requests and production (1.7); correspond with K&E team and correspondence to client re outstanding discovery requests, and review related documents (.9).
9/11/13	Andrea Weintraub	1.30	Review Wells Fargo objection to scheduling motion (.3); review committee objection re same (.3); review and revise scheduling order (.7).
9/11/13	Travis Bayer	1.00	Telephone conference with Ocean Tomo, client, and K&E teams re Hampton Brown copyrights (.3); telephone conference with S. Wash and D. Lewis re same (.2); review and revise removal motion (.5).
9/11/13	Stanley Wash	1.10	Review, analyze, and prepare for production of documents re discovery requests.
9/11/13	Megan Bruner	.50	Prepare production and update Cengage Production database for attorney review.
9/11/13	Jeffrey J Zeiger	.20	Revise correspondence to client re closing out discovery requests.
9/11/13	Charles J Kalil, II	2.10	Analyze discovery status and correspondence re same (.4); participate in telephone conference re discovery issues (.6); assess case strategy and next steps (.6); plan and prepare for teleconference with counsel re discovery issues (.5).
9/12/13	Christopher T Greco	2.80	Correspond re Willkie report and update same (1.4); prepare for potential distribution by reviewing and revising proposed supplement to NDA (1.4).
9/12/13	Kristina Alexander	.40	Correspond with team re various discovery issues.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/12/13	Christopher Marcus, P.C.	1.70	Review correspondences re Willkie Report NDA supplement and the Willkie Report (.9); review and revise Willkie Report NDA supplement (.5); status telephone conference with the Company and K&E (.3).
9/12/13	Jeff V McMurray	3.00	Update production tracking chart and list of documents sent to Ocean Tomo team.
9/12/13	Jessica Peet	1.90	Telephone conference with working group re disclosure statement revisions (.8); review and revise DS section re 2007 LBO (1.1).
9/12/13	Andrea Weintraub	3.10	Draft Willkie Report NDA (1.3); revise Willkie Report NDA (1.4); discuss NDA with C. Greco (.4).
9/12/13	Travis Bayer	1.10	Telephone conference with Ocean Tomo team, client team, and K&E team re Hampton Brown copyrights (.7); telephone conference and correspond with S. Wash and W. Guerrieri re copyright valuation (.4).
9/12/13	Stanley Wash	1.60	Prepare for and participate in telephone conference with committee re outstanding discovery requests.
9/12/13	Jeffrey J Zeiger	.30	Revise non-disclosure agreement for Willkie report.
9/12/13	Jeffrey J Zeiger	.20	Telephone conference with K. Alexander re electronic discovery strategy.
9/12/13	Ross M Kwasteniet	.60	Office conference and correspondence with K&E team re status of discovery production efforts and next steps.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/12/13	Jonathan S Henes, P.C.	7.10	Review and analyze emails re Willkie Report (1.3); correspond re potential distribution of the Willkie Report (.9); review and analyze emails re Willkie Report NDA supplement (1.5); review and revise Willkie Report NDA supplement (1.6); telephone conference with the Company and K&E re status (.6); correspond with J. Sprayregen re strategy and tactics (1.2).
9/12/13	Charles J Kalil, II	.50	Coordinate ongoing discovery tasks (.3); analyze, review, and address correspondence re case issues (.2).
9/12/13	Andrew A Kassof, P.C.	.20	Draft memorandum re litigation preparation to K&E team.
9/13/13	Christopher T Greco	5.90	Review Willkie report (1.5); correspond re supplement to NDAs (1.6); review and revise same and coordinate with relevant stakeholder parties (2.1); distribute same to Committee, advisors and Company (.7).
9/13/13	Kristina Alexander	2.80	Correspond with K&E team re discovery responses (.1); coordinate same (.2); telephone conference with counsel to Apax re discovery (.2); follow up with team re same and review requests (.2); review committee's filing to request additional time and email correspondence re same (.5); review and revise project list (.7); draft, review and revise project list (.6); confer with S. Wash re same (.3).
9/13/13	Kristina Alexander	.70	Review committee's motion seeking additional time re disclosure statement (.3); correspond re same and response (.2); correspond with team re general issues (.2).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/13/13	Christopher Marcus, P.C.	5.80	Internal K&E telephone conference re second lien intercreditor violations and telephone conference with DPW re same (1.3); review and analyze Wilkie Report issues (4.0); telephone conference with M. Shinderman re same (.5).
9/13/13	Jessica Peet	5.30	Office conference with C. Greco re examiner research (.2); research and analyze examiner issues (4.2); summarize re same (.9).
9/13/13	Andrea Weintraub	1.10	Review and revise Willkie report NDA (.9); correspond with C. Greco re distribution of same (.2).
9/13/13	Jason Gott	1.20	Research re lien valuation issues.
9/13/13	Jeffrey J Zeiger	1.10	Telephone conference with R. Kwasteniet, C. Marcus, A. Kassof and B. Echols re potential additional adversary proceedings (.5); address follow up issues re same (.4); telephone conference with A. Kassof and B. Echols re follow up issues on same (.2).
9/13/13	Jeffrey J Zeiger	.20	Telephone conference with A. Kassof re update from hearing and staffing issues.
9/13/13	Ross M Kwasteniet	1.00	Review Willkie report.
9/13/13	Ross M Kwasteniet	2.50	Analyze various issues re intercreditor agreement.
9/13/13	Jacob Goldfinger	4.30	Search precedent re motions to appoint examiner and correspond with working group re same.
9/13/13	Laura Saal	.70	Correspond with Donlin re service of removal motion (.1); prepare for and electronic filing of same (.4); coordinate service of same (.2).
9/13/13	Melissa Koss	1.10	Review and analyze Willkie report.
9/13/13	Melissa Koss	.70	Review and analyze Committee's motion to extend challenge period.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/13/13	Charles J Kalil, II	.80	Coordinate ongoing discovery tasks (.2); analyze, review, and address correspondence re case issues (.2); review and analyze draft briefing and analysis re same (.4).
9/13/13	Barack S Echols	1.50	Review and analyze first day filings and materials re outstanding issues.
9/13/13	Barack S Echols	2.10	Telephone conference re planning and strategy re intercreditor agreement (1.3); correspond with K&E team and review and analyze documents re same (.8).
9/13/13	Andrew A Kassof, P.C.	2.30	Meet with J. Zeiger re case issues and strategy (.2); telephone conference with litigation and restructuring team re strategy, follow up conferences re same (2.0); follow up with K. Alexander re discovery status (.1).
9/14/13	Christopher T Greco	.30	Correspond re Willkie report status.
9/14/13	Kristina Alexander	1.70	Draft correspondence to committee re production (.4); correspond with J. Zeiger re same and review production comments from V. Sommella (1.3).
9/14/13	Travis Bayer	.60	Correspond with K. Carson and M. Rogen re copyrights (.3); telephone conference with S. Wash re same (.3)
9/14/13	Stanley Wash	5.60	Review, analyze, and prepare for production of documents re discovery requests.
9/14/13	Jeffrey J Zeiger	.60	Analyze Committee's motion to extend challenge period (.2); address follow up issues to Committee information requests (.4).
9/14/13	Ross M Kwasteniet	3.50	Review and analyze Willkie report.
9/15/13	Christopher T Greco	.70	Correspond with J. Henes and Simpson re Willkie report and status re same (.7).
9/15/13	Stanley Wash	2.00	Review, analyze, and prepare for production of documents re discovery requests.

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/15/13	Ross M Kwasteniet	4.40	Review and analyze Willkie report.
9/15/13	Andrew A Kassof, P.C.	.30	Review and analyze draft complaints.
9/15/13	Andrew A Kassof, P.C.	.70	Review and analyze Willkie report.
9/15/13	Andrew A Kassof, P.C.	.20	Review Committee's motion to extend challenge period.
9/16/13	Christopher T Greco	4.80	Distribute Willkie report to certain stakeholders (.7); correspond with stakeholders re same, including U.S. Trustee office (.4); review and analyze report (1.4); review and revise NDAs re report (2.3).
9/16/13	Kristina Alexander	2.80	Review and revise correspondence to committee re document production (.4); correspond with committee on additional issues (.6); review preliminary search terms and correspond with team re same (.8); correspond with S. Walsh re same (.2); telephone conference with team (including restructuring group and A&M) re status (.8).
9/16/13	Jeff V McMurray	9.50	Assist with informal discovery document production and correspond with case team re same.
9/16/13	Jessica Peet	3.50	Research and analyze transcripts and precedent re examiner issues (2.3); summarize same (1.2).
9/16/13	Andrea Weintraub	1.20	Review Blackstone changes to Willkie NDA Supplement (.2); discuss Willkie Supplemental NDA execution with C. Greco (.2); review and revise Lazard Willkie NDA Supplement (.4); correspond with the Company re Willkie NDA Supplements and collect counter signatures (.4).
9/16/13	Jason Gott	5.10	Research re value allocation issues (2.6); draft memorandum re same (2.5).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/16/13	Stanley Wash	2.80	Review, analyze, and produce documents re discovery requests.
9/16/13	Toni Anderson	2.00	Consult re discovery planning, document identification, preservation and collection (.4); correspond with vendor re electronic discovery processing specifications (.3); prepare Cengage documents to production database for attorney review (1.0); design, develop, and update review database for use by attorney and staff (.3).
9/16/13	Jeffrey J Zeiger	.10	Telephone conference with C. Greco and B. Friedman re distribution of Willkie report.
9/16/13	Ross M Kwasteniet	1.20	Analyze issues re intercreditor agreement.
9/16/13	Jacob Goldfinger	3.50	Search precedent re appointment of examiner and related pleadings and correspond with working group re same.
9/16/13	Andrew Fromm	6.80	Review intercreditor and security agreements re discovery sought by second lien parties.
9/16/13	Barack S Echols	3.10	Review and analyze background documents re potential adversary actions and correspondence with A. Fromm and team re same.
9/16/13	Andrew A Kassof, P.C.	.40	Office conference with B. Echols and with A. Fromm re case background (.2); review and correspondence re intercreditor issues (.2).
9/16/13	Andrew A Kassof, P.C.	.10	Review R. Kwasteniet comments re Willkie report.
9/17/13	Christopher T Greco	4.70	Telephone conference re intercreditor agreement with K&E team (.6); analyze issues and documents in preparation for call (2.1); call with DPW and Milbank re second lien intercreditor issue and potential issues re same (.8); follow up re same (.6); review and revise NDAs re Willkie report (.6).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/17/13	Kristina Alexander	6.80	Telephone conference with L. Brussel re discovery search terms and custodians (.3); follow up correspondence re same (.1); draft correspondence to committee re discovery issues (.3); prepare for and participate in office conferences with K&E team and committee's counsel re proposed search terms and custodians (2.5); draft, review and revise motion for summary judgment (1.6); office conference with D. Freedman re case background and upcoming tasks (1.2); review and revise summary of production for response to committee's motion for more time (.8).
9/17/13	Christopher Marcus, P.C.	1.00	Telephone conference with J. Zeiger re intercreditor agreement enforcement and telephone conference with DPW re same.
9/17/13	Jeff V McMurray	2.00	Redact bank account information from wire transfers in anticipation of upcoming production.
9/17/13	David Freedman	1.40	Office conference with K. Alexander re Cengage litigation workstreams.
9/17/13	Jessica Peet	4.90	Follow-up research and analysis re examiner issues (3.7); summarize and correspond with working group re same (1.2).
9/17/13	Andrea Weintraub	1.60	Finalize Blackstone Willkie NDA (.3); draft form Willkie NDA for Committee (.9); review and revise mediation order (.4).

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9/17/13	Travis Bayer	7.20	Telephone conference with A&M, Ocean Tomo, and K&E teams re Hampton Brown copyrights (.4); office conference with R. Kwasteniet re second lien notes (.3); telephone conference with K&E team re same (.5); review and analyze intercreditor agreement and pleadings re same (2.6); draft and revise summary of findings re same (2.3); correspond with C. Greco and M. Koss re same (.4); telephone conference with K&E and DPW teams re same (.7).
9/17/13	Jason Gott	3.70	Draft memorandum re enterprise value issues (2.4); prepare materials for mediation session (1.3).
9/17/13	Stanley Wash	4.00	Review, analyze and produce documents re discovery requests (1.1); prepare for and participate in telephone conference with Arent Fox re document production and the ESI document-review process (.8); review and revise lists of potential search terms and custodians re ESI discovery (.3); draft response to motion to extend the time to pursue claims and respond to the committee's comments re discovery (1.8).
9/17/13	Toni Anderson	2.00	Correspond with vendor re electronic discovery processing specifications (.7); prepare Cengage documents to production database for attorney review (1.3).
9/17/13	Jeffrey J Zeiger	2.40	Telephone conference with A. Kassof, B. Echols and R. Kwasteniet re adversary proceeding (.4); telephone conference with B. Echols, R. Kwasteniet and Davis Polk re same (.7); conference with K. Alexander re litigation assignments and strategy (.4); conference with A. Kassof re same (.4); revise mediation order and documents for Judge Drain (.5).

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9/17/13	Jeffrey J Zeiger	.40	Telephone conference with R. Kwasteniet, T. Cosenza and S. Jones re privilege issues for Willkie report.
9/17/13	Jeffrey J Zeiger	.60	Revise inserts for objection to committee's motion to extend challenge period.
9/17/13	Jeffrey J Zeiger	.90	Telephone conference with K. Alexander, S. Wash, M. Cryan and J. Toof re Committee discovery issues (.6); address follow up issues re same (.3).
9/17/13	Ross M Kwasteniet	.50	Telephone conference re dissemination of Willkie report.
9/17/13	Ross M Kwasteniet	.60	Prepare for and participate in telephone conference with Committee advisors re document production and related issues.
9/17/13	Jonathan S Henes, P.C.	3.20	Review and analyze intercreditor documents for telephone conference (1.6); telephone conference with J. Zeiger re intercreditor agreement enforcement and telephone conference with DPW re same (1.0); review and revise Willkie Report NDA supplement (.6).
9/17/13	Jacob Goldfinger	2.30	Review examiner precedent and correspond with working group re same.
9/17/13	Beth Friedman	.40	Correspond with S. Jackson in chambers re Apax adversary and arrange re pre trial conference and confer with team re same.
9/17/13	Melissa Koss	2.40	Telephone conference re filing adversary proceeding (.7); research re same (.9); correspond with T. Bayer re same (.4); correspond with C. Greco re same (.4).
9/17/13	Andrew Fromm	9.70	Review creditor agreements (2.2); analyze issues re same (3.8); conduct legal research re cases cited by CSC Trust (3.7).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/17/13	Charles J Kalil, II	.50	Review, analyze, and respond to correspondence re case issues and strategy.
9/17/13	Barack S Echols	4.60	Prepare for and participate in telephone conferences re intercreditor agreement issues (2.4); review and analyze underlying documents and legal authorities and correspond with team re same (2.2).
9/17/13	Andrew A Kassof, P.C.	2.20	Correspondence re strategy and preparation (.2); review intercreditor agreement, prepare for telephone conference and participate in telephone conference with K&E team re same (1.0); telephone conference with Davis Polk re intercreditor agreement issues and follow up conference with R. Kwasteneit and meeting with J. Zeiger re same (.6); review prior declaratory judgment action precedent re intercreditor issues (.2); correspondence re case preparation (.2).
9/18/13	Christopher T Greco	1.40	Review and revise LBO analysis (1.2); correspond with J. Zeiger re same (.2).
9/18/13	Kristina Alexander	2.90	Correspond with R. Enayati and team re discovery requests (.3); review and revise project list (.1); review restructuring team work-in-progress list and circulate team list (.8); revise response re committee's motion for more time (.6); correspondence re same (.2); office conference re case status and pending items (.7); follow up re same (.2).
9/18/13	David Freedman	1.10	Attend meeting with J. Zeiger, A. Kassof, K. Alexander, S. Wash, and J. Freeman re upcoming Cengage assignments.
9/18/13	Jessica Peet	4.80	Review and revise LBO deck re comments from litigation team (1.2); correspond with working group re same (.4); research precedent re unwinding LBOs (2.3); draft summary re same (.7); correspond with working group re same (.2).

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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/18/13	Travis Bayer	.80	Review and revise intercreditor agreement and pleadings re same (.4); review and revise summary of findings re same (.4).
9/18/13	Jason Gott	1.20	Draft, revise memorandum re enterprise value issues.
9/18/13	Stanley Wash	2.20	Office conference with litigation team re case status (1.1); prepare for and participate in telephone conference re case updates (.4); review and revise presentation re claims brought pursuant to the 2007 LBO (.7).
9/18/13	Toni Anderson	2.00	Correspond with vendor re electronic discovery processing specifications (.3); prepare Cengage documents to production database for attorney review (1.7).
9/18/13	Jeffrey J Zeiger	6.10	Revise mediation order (.6); telephone conference with Davis Polk re same (.4); telephone conference with C. Greco re same (.1); participate in telephone conference with Judge Drain re mediation (1.1); revise presentation re fraudulent transfer analysis (1.5); conference with A. Kassof, K. Alexander, A. Fromm, J. Freeman, S. Wash and D. Freedman re litigation assignments and strategy (1.1); revise assignment list in preparation for same (1.0); telephone conference with R. Kwasteniet re same (.3).
9/18/13	Melissa Koss	2.70	Review and comment on LBO analysis (.7); correspond with J. Peet re same (.2); revise same (.7); correspond with J. Peet re LBO precedent as fraudulent conveyance (.3); review and analyze same (.8).
9/18/13	Jeffrey Freeman	1.30	Office conference with K&E litigation team re case activities (1.0); review background materials in preparation re same (.3).
9/18/13	Andrew Fromm	1.00	Conference with A. Kassof, J. Zeiger, J. Freeman, S. Wash and K. Alexander re case tasks.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/18/13	Barack S Echols	.80	Correspond and telephone conference with J. Zeiger re status of intercreditor issues (.6); review materials re same (.2).
9/18/13	Andrew A Kassof, P.C.	1.80	Review correspondence and background re intercreditor agreement issues (.2); telephone conference with mediator (.5); meeting with J. Zeiger and litigation team re case projects (1.1).
9/19/13	Christopher T Greco	1.90	Review and revise objection re Committee's motion to extend challenge period (1.6); correspond with R. Kwasteniet re same (.3).
9/19/13	Jessica Peet	1.70	Office conference with working group re comments to LBO deck (.4); distribute comments and correspond with working group re same (.4); review, analyze, and revise LBO deck re same (.9).
9/19/13	Jason Gott	2.40	Research, draft memorandum re valuation issues.
9/19/13	Ryan Dattilo	1.80	Draft response to committee's request for challenge period extension (1.6); correspond with C. Greco re same (.2).
9/19/13	Jonathan S Henes, P.C.	1.10	Review and revise LBO Board deck.
9/19/13	Melissa Koss	.50	Review and comment on LBO analysis (.3); correspond with J. Peet re same (.2).
9/20/13	Paige Barnum	.50	Prepare discovery documents for review.
9/20/13	Jeff V McMurray	2.00	Assist with informal discovery document production and correspond with case team re same.
9/20/13	Jessica Peet	2.10	Research and analyze follow up issues re litigation comments from M. Koss.
9/20/13	Jason Gott	.40	Revise memorandum re valuation issues.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/20/13	Stanley Wash	2.20	Prepare for and participate in telephone conference re case updates (.6); review, analyze, and produce documents re discovery requests (1.6).
9/20/13	Toni Anderson	1.00	Prepare client original files for delivery to outside vendor for processing in preparation for attorney review production (.6); prepare discovery documents for attorney review (.4).
9/20/13	Jeffrey J Zeiger	1.60	Revise protective order (.2); revise memorandum to Judge Drain re mediation (.9); telephone conference with G. Suttman re discovery timeline (.5).
9/20/13	Ross M Kwasteniet	.90	Review analysis re 2007 LBO transaction.
9/20/13	Melissa Koss	1.10	Correspond with J. Peet re revisions to LBO analysis per Lazard comments (.4); review same (.7).
9/21/13	Jeffrey J Zeiger	.30	Review and analyze comments to protective order (.2); correspond with W. Russell re same (.1).
9/21/13	Ross M Kwasteniet	1.30	Review and revise objection re committee's motion to extend challenge period.
9/22/13	Christopher T Greco	.70	Correspond re objection re committee's motion to extend challenge period (.4); review R. Kwasteniet and A. Kassof comments to same (.3).
9/22/13	Jessica Peet	1.70	Review and revise LBO deck re company comments (.4); correspond with working group re same (.1); review diligence re follow up issues from M. Koss (1.2).
9/22/13	Andrea Weintraub	.30	Review cash collateral order for investigation termination period requirements.
9/22/13	Jeffrey J Zeiger	.40	Telephone conference with M. Cryan re revisions to protective order (.1); address follow up issues re same (.3).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/22/13	Jeffrey J Zeiger	.40	Revise objection to committee's motion to extend challenge periods.
9/22/13	Jeffrey J Zeiger	.30	Address follow up issues re Committee discovery.
9/22/13	Ross M Kwasteniet	.50	Correspond re objection to committee's motion to extend challenge period.
9/22/13	Melissa Koss	.60	Review K. Carson and D. Faiman's comments to LBO analysis (.4); correspond with J. Peet re same (.2).
9/22/13	Melissa Koss	.40	Correspond with A. Weintraub re standing challenge period (.2); review and analyze same (.2).
9/22/13	Andrew A Kassof, P.C.	.20	Review and provide revisions to draft objection to committee's motion to extend challenge period.
9/23/13	Kristina Alexander	5.70	Telephone conference with company re various pending litigation matters (.3); telephone conference with J. Toof re same (.2); correspond with S. Wash re same and Willkie document collection (.8); telephone conference with S. Wash re case status (.3); follow up with client re document collection and analysis (.4); telephone conference with J. Freeman and W. Guerrieri re various issues, including briefing on status of limitations issue (1.4); telephone conference with J. Zeiger re case status and discovery issues (.2); follow up correspondence to L. Brussel, V. Sommella re pending document requests (.3); correspondence with K&E litigation team re document collection and review issues (1.8).
9/23/13	David Freedman	2.00	Review and analyze Apax complaint re Apax holdback (1.4); review and analyze Cengage complaint re disputed cash (.6).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/23/13	Jessica Peet	1.10	Correspond with working group re LBO deck revisions (.4); revise LBO deck (.4); office conference and correspond with working group re follow up issues re same (.3)
9/23/13	Jason Gott	2.10	Research, analyze precedent re valuation issues (1.1); revise memorandum re same (1.0).
9/23/13	Stanley Wash	3.30	Prepare for and participate in telephone conference re case updates (.6); review, analyze, and prepare for production of documents re discovery requests (2.7).
9/23/13	Toni Anderson	1.00	Investigate Cengage documents and produced data for delivery to opposing counsel review.
9/23/13	Jeffrey J Zeiger	.20	Telephone conference with K. Alexander re responses to Committee discovery requests.
9/23/13	Melissa Koss	3.50	Review and revise LBO analysis per K. Carson and D. Faiman comments (2.1); telephone conference with D. Faiman re same (.8); correspond with J. Peet re same (.6).
9/23/13	Expert Witness Research	1.00	Library research re first lien copyright experts.
9/23/13	Barack S Echols	5.90	Review and analyze pleadings and correspondence (.8); correspond with J. Zeiger and A. Fromm and follow-up re potential adversary action (.5); review and analyze intercreditor issues (2.2); revise same (2.4).
9/23/13	Andrew A Kassof, P.C.	.20	Correspond with K&E team re adversary issues.
9/24/13	Christopher T Greco	1.20	Review and revise objection re committee's motion to extend challenge period (.8); coordinate filing of same (.4).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/24/13	Kristina Alexander	7.90	Correspond with company and K&E team re document collection, document production and custodian interviews (1.3); correspondence with counsel to the committee re potential custodians (1.6); correspond with S. Wash re document production (.2); telephone conferences with D. Freedman re case status (.7); telephone conference with J. Toof re custodian list and document collection and production issues (.6); review and revise summary of discovery status for J. Henes (.6); correspond with S. Wash re same (.3); review proposed hearing schedule and correspondence re same (.2); telephone conference with J. Toof re custodian list (.1); telephone conference with B. Friedman re same (.3); research and analysis re intervention and correspondence re same (1.6); correspondence with team re discovery issues (.4).
9/24/13	Paige Barnum	.50	Review and respond to correspondence re discovery issues.
9/24/13	Jeff V McMurray	2.70	Assist with informal discovery document production and correspond with case team re same (1.7); process and upload third party productions received from Milbank, STB and Davis Polk (1.0).
9/24/13	David Freedman	.50	Telephone conference with K. Alexander and J. Toof re document collection custodians and search terms.
9/24/13	David Freedman	2.70	Review and revise custodian document collection interview form.
9/24/13	Travis Bayer	.60	Telephone conference and correspond with A. Fromm re intercreditor issues.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/24/13	Stanley Wash	8.10	Review, analyze, and produce documents re discovery requests (3.3); coordinate uploading of documents into the shared data room (.8); coordinate with research librarians re investigation of expert witnesses retained by the official committee of unsecured creditors (.7); research and analyze documents relating to CSC Trust Company as the successor indenture trustee to the intercreditor agreement (.5); prepare for and participate in conferences with litigation team re electronic document collection, custodian interviews, search terms, and vendor communications (2.8).
9/24/13	Kate Marino	2.00	Create discovery document access accounts and organize various discovery documents.
9/24/13	Ryan Dattilo	.70	Revise objection to committee's motion to extend challenge period (.5); correspond with C. Greco re same (.2).
9/24/13	Toni Anderson	5.00	Create discovery document access accounts and organize various discovery documents.
9/24/13	Ross M Kwasteniet	1.10	Finalize and coordinate filing of objection to Committee's motion to extend challenge period.
9/24/13	Beth Friedman	.70	Correspond with K. Alexander (.3); review and revise cover sheet (.4).
9/24/13	Laura Saal	1.20	Prepare adversary cover sheet re disputed cash (.9); review and revise same (.3).
9/24/13	Laura Saal	.50	Prepare and file objection to Committee's motion to extend challenge period (.4); coordinate service of same (.1).
9/24/13	Melissa Koss	.70	Review and revise LBO analysis (.3); correspond with J. Peet re same (.4).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/24/13	Rocio Renteria	3.50	Correspond with electronic discovery vendor re collection and review of documents (2.2); correspond with internal K&E team and staffing company for contract attorney review re same (1.3).
9/24/13	Jeffrey Freeman	6.20	Review and revise summary of intercreditor issues (1.5); conduct legal research re same (4.7).
9/24/13	Andrew Fromm	6.10	Draft and revise complaint re disputed cash.
9/24/13	Expert Witness Research	.50	Library research re first lien copyright valuation advisor.
9/24/13	Expert Witness Research	3.00	Library research re committee copyright valuation advisor.
9/24/13	Document Retrieval	1.00	Library research re copyright valuation advisor publications.
9/24/13	Barack S Echols	2.60	Review and revise summary of intercreditor issues (2.2); review pleadings and correspondence re same (.4).
9/24/13	Andrew A Kassof, P.C.	.70	Review and revise summary of issues re intercreditor agreement and review revised draft of same.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/25/13	Kristina Alexander	6.40	Telephone conference with restructuring team and Milbank re scheduling issues (.7); follow up correspondence re same (.3); telephone conference with restructuring team, A. Kassof re case status, upcoming mediation and hearing (1.0); correspond with K&E team re custodian list and discovery issues (.3); office conference with Cengage team re custodian interviews and pending tasks (.6); follow up re same (.8); telephone conference with counsel for all constituents re mediation and submission of materials to Judge Drain (.4); follow up re same (.3); draft, review and revise correspondence to company re numerous topics (.4); correspond with team re same (.3); revise custodian lists, search term lists (1.1); coordinate service of disputed cash complaint (.2).
9/25/13	Christopher Marcus, P.C.	.50	Telephone conference with Milbank re adversary proceedings.
9/25/13	David Freedman	.30	Review legal hold orders.
9/25/13	David Freedman	.60	Revise document collection interview questionnaire.
9/25/13	David Freedman	1.00	Attend meeting with K. Alexander, S. Wash and J. Freeman re document collection interviews and upcoming assignments.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/25/13	Stanley Wash	3.40	Prepare for and participate in telephone conference with S. Sadtler, D. Cendali, and R. Kwasteniet re copyright experts retained by the official committee for unsecured creditors (1.0); prepare witness materials for S. Phillips and J. Koch (.6); prepare for and participate in conference with J. Freeman, D. Freedman, and K. Alexander re custodian interviews and document collection re electronic discovery (1.3); office conference with J. McMurray and R. Renteria re retaining a data-hosting organization and a document-collection organization to assist in the electronic discovery process (.5).
9/25/13	Jonathan S Henes, P.C.	.20	Review and revise discovery response memorandum.
9/25/13	Jeffrey Freeman	1.30	Attend team conference re custodian interviews (1.0); review custodian interview form (.3).
9/25/13	Barack S Echols	1.10	Review and revise draft summary re intercreditor issues and correspond with team re same.
9/25/13	Andrew A Kassof, P.C.	.10	Review legal summary and analysis re intervention issues.
9/25/13	Andrew A Kassof, P.C.	.50	Review and revise draft summary re intercreditor agreement issues (.3); review summary re discovery issues and follow up with K. Alexander re same (.2).
9/26/13	Christopher T Greco	1.20	Telephone conference with company board re status, plan, disclosure statement, LBO analysis and next steps re mediation.
9/26/13	Kristina Alexander	1.30	Correspond with litigation team re discovery issues and document production (.4); telephone conference with L. Brussel (.9).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/26/13	Travis Bayer	.90	Telephone conference and correspond with A. Fromm re intercreditor issues (.4); review and revise same (.5).
9/26/13	Stanley Wash	1.10	Draft responses to claims re discovery made by the official committee of unsecured creditors in a letter to Judge Drain.
9/26/13	Jeremy Piniak	2.00	Prepare and upload discovery documents to database.
9/26/13	Rocio Renteria	2.50	Correspond with vendor re collection and review of electronically stored discovery documents (1.7); correspond with K&E team and staffing company for contract attorney review re same (.8).
9/26/13	Andrew A Kassof, P.C.	.60	Review and revise summary of intercreditor agreement issues (.4); review research summary (.2).
9/27/13	Kristina Alexander	2.50	Review search terms proposed by committee and remaining custodians (.3); draft correspondence to J. Toof re same (.4); correspond with K&E team re same (.3); draft section of disclosure statement re discovery (1.2); correspond with team re discovery issues (.3).
9/27/13	Jeff V McMurray	.20	Process and upload third party production received from Apax and correspond with K&E team re same.
9/27/13	Stanley Wash	1.60	Prepare for and participate in telephone conference with Cengage and various advisors to discuss deadlines (.5); telephone conference with K. Alexander, D. Freedman, R. Renteria, and J. McMurray re collection of electronic documents and retaining a data firm and contract attorneys to collect and review same (1.1).
9/27/13	Toni Anderson	1.00	Prepare Third Party production documents to database for attorney review.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/27/13	Jacob Goldfinger	2.30	Search precedent re scope of various plan issues and correspond with working group re same.
9/27/13	Rocio Renteria	1.90	Correspond with vendor re collection and review of documents (.7); correspond with internal team and staffing company for contract attorney review re same (1.2).
9/27/13	Barack S Echols	1.40	Correspond with team re intercreditor issues (.3); review and analyze pleadings and materials re same (1.1).
9/28/13	Kristina Alexander	1.70	Review and revise project list and correspondence to team re various issues.
9/29/13	Kristina Alexander	.20	Correspondence re case status issues.
9/30/13	Kristina Alexander	6.00	Custodian interview with R. Dunn (.6); follow up re same (.2); office conference with team re discovery issues and follow up re same (1.0); correspond with client, team re discovery issues (.3); analysis re same (1.7); telephone conference with counsel to first liens re various issues (.6); telephone conference with C. Greco and J. Zeiger re case status (.4); correspond with C. Greco and J. Zeiger re same and discovery issues, adversary proceeding matters (.9); review correspondence re telephone conference with constituents and outstanding matters, and correspondence re next steps and strategy (.3).
9/30/13	Paige Barnum	1.00	Create discovery accounts and provide access and support for same.
9/30/13	David Freedman	.70	Office conference with J. Zeiger, K. Alexander, S. Wash and R. Renteria re custodian interviews and document collection.
9/30/13	David Freedman	4.50	Draft contract attorney document review protocol.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

25 - Lit., Contested Issues, Adversary Proc.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/30/13	Stanley Wash	1.70	Prepare for and participate in telephone conference re case status (.5); prepare for and participate in conference with J. Zeiger, K. Alexander, R. Renteria, and D. Freeman re electronic document collection and review (1.2).
9/30/13	Megan Bruner	.50	Create access account for N. Ream and send account login information via email.
9/30/13	Toni Anderson	1.00	Prepare third party production documents to database for attorney review.
9/30/13	Jeffrey J Zeiger	1.00	Conference with K. Alexander, S. Wash, D. Freedman and R. Renteria re document collection issues (.5); prepare for same (.1); telephone conference with K. Alexander re business plan depositions (.2); telephone conference with C. Greco and K. Alexander re same and general litigation issues (.2).
9/30/13	Rocio Renteria	1.80	Office conference with team re document collection (1.2); correspond with third-party vendors re same (.6).
9/30/13	Jeffrey Freeman	3.70	Review custodian list and interview form (.2); conduct legal research re summary judgment motion re copyright avoidance (3.5).
		753.60	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179589
Client Matter: 15222-26

In the matter of Schedules, SoFAs

For legal services rendered through September 30, 2013
(see attached Description of Legal Services for detail)

\$ 796.50

For expenses incurred through September 30, 2013
(see attached Description of Expenses for detail)

\$.00

Total legal services rendered and expenses incurred

\$ 796.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

26 - Schedules, SoFAs

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Beth Friedman	.70	335.00	234.50
Jacob Goldfinger	.80	305.00	244.00
Christopher T Greco	.20	735.00	147.00
Laura Saal	.60	285.00	171.00
TOTALS	2.30		\$796.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

26 - Schedules, SoFAs

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/05/13	Christopher T Greco	.20	Review letter from National Geographic counsel re Schedule G.
9/06/13	Jacob Goldfinger	.80	Review unredacted schedules and statements of financial affairs and correspond with working group re same.
9/06/13	Beth Friedman	.70	Review and prepare re statements and schedules.
9/06/13	Laura Saal	.60	Prepare courtesy copies of the statements and schedules for the U.S. Trustee (.5); coordinate delivery of same (.1).
		2.30	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179590
Client Matter: 15222-27

In the matter of Tax Issues

For legal services rendered through September 30, 2013
(see attached Description of Legal Services for detail)

\$ 34,174.50

For expenses incurred through September 30, 2013
(see attached Description of Expenses for detail)

\$.00

Total legal services rendered and expenses incurred

\$ 34,174.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

27 - Tax Issues

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Thad Davis	25.30	845.00	21,378.50
William Guerrieri	.80	715.00	572.00
Todd F Maynes, P.C.	1.50	1,150.00	1,725.00
Joel A Peters-Fransen	15.20	670.00	10,184.00
Neil E Walther	.50	630.00	315.00
TOTALS	43.30		\$34,174.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

27 - Tax Issues

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/04/13	Thad Davis	.60	Review disclosure statement re tax issues.
9/05/13	Thad Davis	.20	Office conference with J. Peters-Fransen re tax status of deal.
9/06/13	Thad Davis	.20	Telephone conference with client re attribute tax reduction.
9/09/13	Neil E Walther	.50	Review, analyze tax issue (.3); correspond with working group re same (.2).
9/10/13	Thad Davis	.80	Telephone conference with client re debt issuance costs (.4); research re same (.4).
9/13/13	Joel A Peters-Fransen	.50	Research tax treatment of proposed claims resolution trust (.3); telephone conference with T. Davis re same (.2).
9/13/13	Thad Davis	1.40	Telephone conference with Milbank re treatment of trust (.5); research re same (.7); telephone conference with W. Guerrieri re same (.2).
9/16/13	Joel A Peters-Fransen	.20	Research re tax treatment of proposed trusts.
9/16/13	Thad Davis	2.20	Research treatment of trust (1.8); office conference with J. Peters-Fransen re same (.4).
9/17/13	Joel A Peters-Fransen	2.10	Research re tax treatment of trusts as qualified settlement funds and tax consequences of same.
9/17/13	Thad Davis	3.80	Telephone conference with client re interest accrual (1.1); telephone conference with Milbank re tax treatment of trust (1.2); telephone conference with W. Guerrieri re same (1.3); correspond with K&E team re same (.2).
9/17/13	William Guerrieri	.80	Correspond with T. Davis re tax structuring analysis.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

27 - Tax Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/17/13	Todd F Maynes, P.C.	.50	Conferences with T. Davis re trusts and tax issues re same.
9/18/13	Joel A Peters-Fransen	2.20	Research re liquidating trust requirements and treatment of tax owner of liquidating trusts (1.9); conference with T. Davis re findings re same (.3).
9/18/13	Thad Davis	2.50	Research tax treatment of trust (1.2); office conference with J. Peters-Fransen re same (.5); telephone conference with client re tax analysis (.8).
9/18/13	Todd F Maynes, P.C.	.50	Conference with T. Davis re trusts.
9/19/13	Thad Davis	.20	Conference with J. Peters-Fransen re treatment of trusts.
9/20/13	Joel A Peters-Fransen	2.00	Research re tax treatment of liquidating trusts (1.2); telephone conference with T. Davis, Alvarez and FTI re taxes (.8).
9/20/13	Thad Davis	2.90	Conference with J. Peters-Fransen re treatment of trusts (.7); research re same (.8); telephone conference with company re projections (.5); telephone conference with client and FTI re same (.9).
9/23/13	Joel A Peters-Fransen	.50	Telephone conference with T. Davis and W. Guerrieri re tax issues related to trusts.
9/23/13	Thad Davis	1.80	Research tax treatment of trust (.2); conference with J. Peters-Fransen re same (.4); review lender comments to plan and disclosure statement (.8); telephone conference with W. Guerrieri re same (.4).
9/24/13	Joel A Peters-Fransen	1.30	Conference with T. Davis re tax treatment of trusts and related matters (.3); telephone conference with T. Davis and R. Kestenbaum re tax structuring matters (1.0).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

27 - Tax Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/24/13	Thad Davis	1.80	Telephone conference with Milbank tax re treatment of trust (1.1); telephone conference with W. Guerrieri re same (.3); conference with J. Peters-Fransen re same (.4).
9/25/13	Joel A Peters-Fransen	3.80	Revise tax discussion in disclosure statement and correspond with T. Davis re same.
9/25/13	Thad Davis	1.90	Telephone conference with Milbank re treatment of trust (.9); conference with J. Peter-Fransen re same (.7); revise disclosure re same (.3).
9/26/13	Joel A Peters-Fransen	2.40	Prepare for and attend telephone conference with B. Mulligan, S. Pritikin and T. Davis re tax structuring considerations and disclosure statement tax discussion (2.0); review and revise tax discussion in disclosure statement (.4).
9/26/13	Thad Davis	3.60	Review and revise tax section of disclosure statement (1.6); telephone conference with client re same (2.0).
9/27/13	Thad Davis	.80	Review and revise tax section of disclosure statement (.5); draft correspondence re tax attributes (.3).
9/27/13	Todd F Maynes, P.C.	.50	Conference with T. Davis re asset sale and various tax issues re plan.
9/28/13	Thad Davis	.30	Review tax section of disclosure statement.
9/29/13	Joel A Peters-Fransen	.20	Review disclosure statement for tax changes and correspond with T. Davis re same.
9/29/13	Thad Davis	.30	Review and revise tax section of disclosure statement.
		43.30	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179591
Client Matter: 15222-28

In the matter of Travel

For legal services rendered through September 30, 2013
(see attached Description of Legal Services for detail)

\$ 21,565.50

For expenses incurred through September 30, 2013
(see attached Description of Expenses for detail)

 \$.00

Total legal services rendered and expenses incurred

\$ 21,565.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

28 - Travel

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Ryan Dattilo	.60	630.00	378.00
William Guerrieri	8.20	715.00	5,863.00
Jonathan S Henes, P.C.	1.00	1,025.00	1,025.00
Andrew A Kassof, P.C.	2.80	945.00	2,646.00
Melissa Koss	.40	630.00	252.00
Ross M Kwasteniet	9.30	840.00	7,812.00
Christopher Marcus, P.C.	.60	895.00	537.00
Jessica A Silverman	.20	495.00	99.00
Andrea Weintraub	1.30	495.00	643.50
Jeffrey J Zeiger	2.80	825.00	2,310.00
TOTALS	27.20		\$21,565.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

28 - Travel

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/03/13	Christopher Marcus, P.C.	.60	Travel to/from hearing re committee motion to terminate Apax investigation (billed at half time).
9/03/13	Andrea Weintraub	.80	Travel from Chicago, IL to New York, NY re hearing (billed at half time).
9/03/13	Ryan Dattilo	.60	Travel to/from hearing (billed at half time).
9/03/13	Jonathan S Henes, P.C.	1.00	Travel to/from hearing (billed at half time).
9/09/13	Ross M Kwasteniet	.50	Travel to/from 341 meeting (billed at half time).
9/09/13	Ross M Kwasteniet	2.30	Travel from Chicago, IL to New York, NY re hearing (billed at half time).
9/09/13	William Guerrieri	2.30	Travel from Chicago, IL to New York, NY re hearing (billed at half time).
9/10/13	Andrew A Kassof, P.C.	1.30	Travel from Chicago, IL to New York, NY re meeting with D. Durbin (billed at half time).
9/11/13	Andrea Weintraub	.50	Travel from Chicago, IL to New York, NY re hearing (billed at half time).
9/11/13	Jessica A Silverman	.20	Travel to Brooklyn, NY re scheduling hearing (billed at half time).
9/11/13	Ross M Kwasteniet	2.20	Travel from New York, NY to Chicago, IL re hearing (billed at half time).
9/11/13	William Guerrieri	2.00	Travel from New York, NY to Chicago, IL re hearing (billed at half time).
9/11/13	Andrew A Kassof, P.C.	1.50	Travel from New York, NY to Chicago, IL re meeting with D. Durbin (billed at half time).
9/25/13	Jeffrey J Zeiger	1.20	Travel from Chicago, IL to New York, NY re mediation and hearing (billed at half time).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

28 - Travel

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/25/13	Ross M Kwasteniet	2.30	Travel from Chicago, IL to New York, NY re mediation (billed at half time).
9/25/13	William Guerrieri	1.80	Travel from New York, NY to Chicago, IL re hearing (billed at half time).
9/27/13	Jeffrey J Zeiger	1.60	Travel from New York, NY to Chicago, IL re mediation and hearing (billed at half time).
9/27/13	Ross M Kwasteniet	2.00	Travel from New York, NY to Chicago, IL re hearing (billed at half time).
9/27/13	Melissa Koss	.40	Travel to/from bankruptcy court hearing (billed at half time).
9/27/13	William Guerrieri	2.10	Travel from New York, NY to Chicago, IL re hearings (billed at half time).
		27.20	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179592
Client Matter: 15222-29

In the matter of U.S. Trustee Issues

For legal services rendered through September 30, 2013
(see attached Description of Legal Services for detail)

\$ 11,105.50

For expenses incurred through September 30, 2013
(see attached Description of Expenses for detail)

 \$.00

Total legal services rendered and expenses incurred

\$ 11,105.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

29 - U.S. Trustee Issues

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Ryan Dattilo	.60	630.00	378.00
Beth Friedman	.80	335.00	268.00
Christopher T Greco	2.90	735.00	2,131.50
Shavone Green	.50	250.00	125.00
William Guerrieri	3.10	715.00	2,216.50
Jonathan S Henes, P.C.	1.20	1,025.00	1,230.00
Melissa Koss	.90	630.00	567.00
Ross M Kwasteniet	3.20	840.00	2,688.00
Jessica Peet	2.40	495.00	1,188.00
Laura Saal	1.10	285.00	313.50
TOTALS	16.70		\$11,105.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

29 - U.S. Trustee Issues

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/03/13	Ross M Kwasteniet	1.10	Negotiate issues re Moelis retention order.
9/04/13	Christopher T Greco	.50	Correspond with B. Curtin re 341 meeting of creditors (.2); correspond with D. Durbin and client team re same (.3).
9/04/13	Christopher T Greco	.30	Research re debtor representative at 341 meeting.
9/04/13	Ross M Kwasteniet	.60	Prepare for 341 meeting (.4); correspond with working group re same (.2).
9/04/13	Beth Friedman	.60	Research re 341 meeting issues and office conference with C. Greco re same.
9/05/13	Christopher T Greco	.90	Draft memorandum of common 341 meeting questions and review 341 meeting transcripts and distribute same to D. Durbin, B. Mulligan, and D. Faiman (.7); correspond with W. Guerrieri re same (.2).
9/05/13	Beth Friedman	.20	Prepare materials re 341 meeting.
9/06/13	Christopher T Greco	1.20	Telephone conference with D. Durbin re 341 meeting (.8); prepare for and follow up re same (.4).
9/06/13	Jessica Peet	2.40	Draft review and revise talking points re 341 meeting (2.2); correspond with working group re same (.2).
9/06/13	Ryan Dattilo	.60	Review and comment on 341 meeting outline (.4); correspond with J. Peet re same (.2).
9/06/13	Jonathan S Henes, P.C.	1.20	Correspond with C. Greco re 341 meeting issues.
9/06/13	William Guerrieri	1.30	Telephone conference with D. Durbin, others re 341 meeting preparation (.9); correspond with C. Greco re issues re same (.4).
9/09/13	Ross M Kwasteniet	1.50	Prepare for and participate in 341 meeting.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

29 - U.S. Trustee Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/09/13	Laura Saal	1.10	Print and organize documents for 341 meeting for W. Guerrieri.
9/09/13	William Guerrieri	1.80	Attend 341 meeting and prepare for same.
9/30/13	Shavone Green	.50	Prepare and file monthly operating report.
9/30/13	Melissa Koss	.90	Review and comment on monthly operating report (.4); correspond with K&E team re same (.1); correspond with A&M re same (.2); coordinate filing of same (.2).
		16.70	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179593
Client Matter: 15222-30

In the matter of Utilities

For legal services rendered through September 30, 2013
(see attached Description of Legal Services for detail)

\$ 2,446.50

For expenses incurred through September 30, 2013
(see attached Description of Expenses for detail)

\$.00

Total legal services rendered and expenses incurred

\$ 2,446.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

30 - Utilities

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Jason Gott	4.40	495.00	2,178.00
Laura Saal	.50	285.00	142.50
Neil E Walther	.20	630.00	126.00
TOTALS	5.10		\$2,446.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

30 - Utilities

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/04/13	Neil E Walther	.20	Correspond with A&M, J. Gott re utilities issues.
9/04/13	Jason Gott	2.70	Correspond with A&M team re Bell Canada payment demand (.6); telephone conference with R. Stone re same (.2); draft response letter re same (1.4); draft notice of revised utility service list (.5).
9/05/13	Jason Gott	.50	Revise notice of amended utility list (.2); correspond re and revise letter to utility provider threatening shut off (.3).
9/06/13	Jason Gott	.70	Revise letter re shut off warning (.2); correspond with R. Stone re same (.2); revise amended utility provider list and prepare for filing (.3).
9/06/13	Laura Saal	.50	Prepare for and file notice of amendment to Debtors' utility service list (.4); coordinate service of same (.1).
9/09/13	Jason Gott	.50	Telephone conference with utility provider re threats of discontinuing service (.3); telephone conference with R. Stone re same (.2).
		5.10	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179594
Client Matter: 15222-31

In the matter of CLAI - Disputed Cash Issues

For legal services rendered through September 30, 2013 (see attached Description of Legal Services for detail)	\$ 55,920.50
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For expenses incurred through September 30, 2013 (see attached Description of Expenses for detail)	<u> \$.00</u>
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Total legal services rendered and expenses incurred	\$ 55,920.50
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Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

31 - CLAI - Disputed Cash Issues

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Kristina Alexander	14.50	675.00	9,787.50
Beth Friedman	1.40	335.00	469.00
Andrew Fromm	29.70	715.00	21,235.50
Christopher T Greco	4.40	735.00	3,234.00
William Guerrieri	.80	715.00	572.00
Jonathan S Henes, P.C.	1.60	1,025.00	1,640.00
Erik Hepler	2.40	955.00	2,292.00
Andrew A Kassof, P.C.	.60	945.00	567.00
Melissa Koss	2.00	630.00	1,260.00
Ross M Kwasteniet	10.80	840.00	9,072.00
Christopher Marcus, P.C.	.60	895.00	537.00
Laura Saal	1.30	285.00	370.50
Jessica A Silverman	4.20	495.00	2,079.00
Jeffrey J Zeiger	3.40	825.00	2,805.00
TOTALS	77.70		\$55,920.50

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

31 - CLAI - Disputed Cash Issues

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/03/13	Kristina Alexander	.30	Correspond with K&E team re disputed cash complaint (.1); review correspondence re discovery issues (.2).
9/05/13	Kristina Alexander	.40	Telephone conference with C. Greco re disputed cash complaint (.1); correspondence to J. Zeiger re same (.3).
9/05/13	Erik Hepler	.80	Correspond with K. Alexander and C. Greco re complaint re disputed cash and treatment of swap counterparties thereunder.
9/05/13	Ross M Kwasteniet	1.80	Internal conferences re complaints re disputed cash.
9/10/13	Kristina Alexander	1.70	Review and revise disputed cash complaint and compile exhibits re same, correspondence re same (1.3); correspondence with S. Wash re same (.4).
9/12/13	Christopher T Greco	3.80	Review and revise complaint re disputed cash issue (3.1); correspond with K. Alexander and R. Kwasteniet re same (.7).
9/12/13	Kristina Alexander	3.50	Review and revise complaint re disputed cash and correspond with team re same (2.2); telephone conference with counsel to UCC, follow up with S. Wash and follow up with J. Zeiger, and correspondence to team re same (1.3).
9/12/13	Christopher Marcus, P.C.	.60	Review and revise disputed cash complaint.
9/12/13	Erik Hepler	.60	Review and comment on draft of complaint re disputed cash.
9/12/13	Jeffrey J Zeiger	.90	Review and revise disputed cash adversary complaint.
9/12/13	Ross M Kwasteniet	3.10	Review, analyze and revise complaint re disputed cash.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

31 - CLAI - Disputed Cash Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/12/13	Jonathan S Henes, P.C.	1.60	Review and revise disputed cash complaint.
9/12/13	Melissa Koss	2.00	Review and comment on disputed cash complaint (1.7); correspond with C. Greco re same (.3).
9/13/13	Kristina Alexander	1.50	Correspond re disputed cash complaint and revise same (.4); review pleadings related to first liens' disputed cash argument; telephone conference with E. Hepler re same (1.1).
9/13/13	Erik Hepler	1.00	Review and comment on changes to draft complaint with respect to disputed cash (.3); conference with K. Alexander re factual issues with respect to disputed cash complaint (.7).
9/13/13	Ross M Kwasteniet	1.20	Review and revise complaint re disputed cash.
9/13/13	William Guerrieri	.80	Review and revise disputed cash complaint.
9/14/13	Kristina Alexander	2.30	Draft, review and revise motion re summary judgment re disputed cash (1.2); research re same (1.1).
9/16/13	Kristina Alexander	3.10	Draft, review and revise motion for summary judgment re disputed cash.
9/17/13	Kristina Alexander	1.30	Draft, review and revise motion for summary judgment re disputed cash (.9); correspondence re same (.4).
9/17/13	Jeffrey J Zeiger	1.80	Revise motion for summary judgment re disputed cash.
9/18/13	Andrew Fromm	9.60	Draft and revise adversary proceeding complaint re disputed cash.
9/19/13	Ross M Kwasteniet	1.10	Review committee comments to disputed cash adversary proceeding (.4); office conferences with K&E team re same (.2); review revised draft of same (.5).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

31 - CLAI - Disputed Cash Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/19/13	Andrew Fromm	9.30	Conduct legal research for complaint (2.2); draft and revise complaint re disputed cash (7.1).
9/19/13	Andrew A Kassof, P.C.	.60	Review and analyze proposed revisions to disputed cash complaint (.1); review and analyze draft pleading and confer with J. Zeiger re same (.1); review and comment on draft mediation submission (.3); review and analyze correspondence re case issues (.1).
9/20/13	Jeffrey J Zeiger	.70	Finalize adversary complaint re disputed cash.
9/20/13	Ross M Kwasteniet	3.60	Review and finalize adversary proceeding re disputed cash.
9/20/13	Beth Friedman	.70	Review and revise disputed cash complaint cover sheet and confer with clerk of court re same.
9/20/13	Laura Saal	1.00	Prepare for and electronic filing of complaint re disputed cash.
9/20/13	Andrew Fromm	1.80	Draft and revise complaint re disputed cash.
9/23/13	Laura Saal	.30	Review and respond to correspondences from team re complaint and summons.
9/23/13	Andrew Fromm	1.80	Draft and revise complaint re disputed cash.
9/24/13	Jessica A Silverman	4.20	Draft mediation position paper re disputed cash (3.2); research re same (1.0).
9/25/13	Beth Friedman	.70	Revise adversary cover sheet (.4); telephone conference with clerk's office and forward same to F. Randazzo (.3).
9/25/13	Andrew Fromm	7.20	Draft and revise complaint re disputed cash.
9/27/13	Kristina Alexander	.40	Review and revise draft motion for summary judgment re disputed cash.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

31 - CLAI - Disputed Cash Issues

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/28/13	Christopher T Greco	.60	Correspond re accepting email service of process re disputed cash adversary proceeding complaint.
		77.70	TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179595
Client Matter: 15222-32

In the matter of CLAI - Foreign Subsidiary Issues

For legal services rendered through September 30, 2013
(see attached Description of Legal Services for detail)

\$ 495.00

For expenses incurred through September 30, 2013
(see attached Description of Expenses for detail)

\$.00

Total legal services rendered and expenses incurred

\$ 495.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

32 - CLAI - Foreign Subsidiary Issues

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Jason Gott	1.00	495.00	495.00
TOTALS	1.00		\$495.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

32 - CLAI - Foreign Subsidiary Issues

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/03/13	Jason Gott	1.00	Research re Dutch insolvency law (.7); correspond with W. Guerrieri re same (.3).
		1.00	TOTAL HOURS

1.00 TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179596
Client Matter: 15222-34

In the matter of Disputed Copyright Causes of Action

For legal services rendered through September 30, 2013
(see attached Description of Legal Services for detail)

\$ 87,748.00

For expenses incurred through September 30, 2013
(see attached Description of Expenses for detail)

 \$.00

Total legal services rendered and expenses incurred

\$ 87,748.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

34 - Disputed Copyright Causes of Action

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Kristina Alexander	1.20	675.00	810.00
Travis Bayer	21.80	495.00	10,791.00
Dale M Cendali, P.C.	10.50	1,025.00	10,762.50
Barack S Echols	2.10	835.00	1,753.50
Jeffrey Freeman	6.20	715.00	4,433.00
Jacob Goldfinger	1.40	305.00	427.00
Jason Gott	1.30	495.00	643.50
William Guerrieri	14.50	715.00	10,367.50
Jonathan S Henes, P.C.	1.90	1,025.00	1,947.50
Erik Hepler	.20	955.00	191.00
Andrew A Kassof, P.C.	.30	945.00	283.50
Ross M Kwasteniet	19.00	840.00	15,960.00
Daniel Lewis	3.90	715.00	2,788.50
Matthew S Lovell	6.10	740.00	4,514.00
Christopher Marcus, P.C.	2.60	895.00	2,327.00
Edward H Sadtler	.50	835.00	417.50
Shanti E Sadtler	23.80	565.00	13,447.00
Johanna Schmitt	.80	835.00	668.00
Rory Wellever	1.80	495.00	891.00
Jeffrey J Zeiger	4.60	825.00	3,795.00
Factual Research	2.00	265.00	530.00
TOTALS	126.50		\$87,748.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

34 - Disputed Copyright Causes of Action

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/04/13	Matthew S Lovell	1.30	Review and analyze copyright research materials and notes from discussions with secured creditors (.3); prepare for and participate in telephone conference with K&E team re copyright perfection and avoidance issues (1.0).
9/07/13	Jeffrey J Zeiger	.40	Analyze open issues on Ocean Tomo valuation reports (.3); telephone conference with S. Wash re same (.1).
9/07/13	Ross M Kwasteniet	1.20	Correspondence and internal conferences re litigation complaints re copyrights.
9/10/13	Travis Bayer	1.70	Review and revise copyright complaint and exhibits re same.
9/10/13	Ross M Kwasteniet	1.70	Review and comment on draft adversary proceedings.
9/10/13	William Guerrieri	1.30	Review and revise copyright complaint.
9/10/13	Factual Research	2.00	Research re creditor state of incorporation and principal place of business.
9/11/13	Matthew S Lovell	.50	Review and analyze copyright avoidance complaint and K&E team comments re same.
9/11/13	Daniel Lewis	.80	Correspondence and telephone conferences with S. Wash re copyright security agreement issues (.4); correspondence and telephone conferences with R. Prescan re same (.3); telephone conference with R. Prescan re same (.1).
9/12/13	Christopher Marcus, P.C.	1.10	Review and revise copyright memorandum (.7); review and revise copyright complaint (.4).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

34 - Disputed Copyright Causes of Action

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/12/13	Travis Bayer	5.70	Research re copyright complaints (1.4); office conference with W. Guerrieri re same (.4); review and revise same (3.5); telephone conference with C. Langbein re same (.4).
9/12/13	Ross M Kwasteniet	2.10	Review, analyze and revise copyright complaints.
9/12/13	Matthew S Lovell	.90	Telephone conference with R. Kwasteniet re copyright complaint (.2); review and analyze draft of complaint (.3); draft and send correspondence with proposed revisions to copyright complaint to R. Kwasteniet (.4).
9/12/13	Jonathan S Henes, P.C.	1.40	Review and revise copyright complaint.
9/12/13	William Guerrieri	2.50	Review and revise copyright complaint (1.1); research and analyze case law re same (.8); correspond with T. Bayer, R. Kwasteniet re same (.6).
9/13/13	Dale M Cendali, P.C.	1.00	Correspond with R. Kwasteniet re "14,000" copyright issues (.7); draft instructions to S. Sadtler re same (.3).
9/13/13	Travis Bayer	1.90	Review and revise copyright complaints and exhibits.
9/13/13	William Guerrieri	1.80	Review and revise copyright complaint (.8); research and analyze case law re same (1.0).
9/13/13	Daniel Lewis	1.80	Correspond with T. Bayer re copyright security agreement filings (.1); review and analyze complaints re avoidance of copyright security interests (.4); telephone conferences with W. Guerrieri re same (.3); telephone conference with M. Lovell re same (.2); conference with R. Wellever re issues re same (.1); review and analyze memorandum re priority of copyright security interests (.6); correspond with R. Wellever re same (.1).
9/14/13	Jeffrey J Zeiger	1.00	Revise avoidance complaints.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

34 - Disputed Copyright Causes of Action

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/16/13	Travis Bayer	1.10	Review and revise copyright complaints.
9/16/13	Ross M Kwasteniet	1.20	Analyze issues re copyright complaints.
9/16/13	William Guerrieri	.70	Review and revise copyright complaint.
9/17/13	William Guerrieri	1.70	Review and revise copyright complaint (.6); review and analyze case law and precedent re same (1.1).
9/17/13	Shanti E Sadtler	7.80	Conduct legal research re perfecting security interests in copyrights and related interests under the Copyright Act (5.2); draft email analysis to D. Cendali re same (.4); telephone conference with J. Gott re relevant facts for same (.6); telephone conference with D. Cendali re analysis re perfection of copyright interests (.4); review and revise email analysis re same (1.2).
9/18/13	Dale M Cendali, P.C.	.50	Correspond with restructuring team re copyright valuation (.3); draft instructions to S. Sadtler re perfection of copyright interests (.2).
9/18/13	Travis Bayer	2.60	Review and revise copyright complaints and exhibits (2.4); office conference with W. Guerrieri re same (.2).
9/18/13	Ross M Kwasteniet	2.10	Review and analyze committee comments to copyright complaints (1.3); correspond with K&E team re same (.8).
9/18/13	Matthew S Lovell	1.00	Review and analyze correspondence and copyright research follow-up (.2); review and analyze edits to copyright avoidance complaint and Arent Fox comments/issues re same (.8).
9/18/13	Edward H Sadtler	.50	Telephone conferences re lien against copyrights.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

34 - Disputed Copyright Causes of Action

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/18/13	Shanti E Sadtler	2.00	Correspond with R. Kwasteniet and D. Cendali re perfection of security interests in receivables from copyrighted materials (.6); correspond with E. Sadtler re same (.1); review and analyze case law re same (1.3).
9/19/13	Dale M Cendali, P.C.	2.50	Analyze case law re recordation of security interests (1.3); prepare for and participate in telephone conference with working group re same (.9); correspond with S. Sadtler re next steps in research (.3).
9/19/13	Johanna Schmitt	.80	Analyze cases re security interests in copyrights and receivables (.6); correspond with D. Cendali and S. Sadtler re same (.2).
9/19/13	Travis Bayer	1.30	Review and revise copyright complaint.
9/19/13	Jason Gott	1.30	Telephone conference with K&E team re multiple copyright issues (1.1); follow up correspondence re same (.2).
9/19/13	Erik Hepler	.20	Analyze avoidance of security interest in copyrights with respect to receivables.
9/19/13	Rory Wellever	1.80	Telephone conference with K&E team re perfection of security interests in accounts receivable.
9/19/13	Jeffrey J Zeiger	1.50	Telephone conference with D. Cendali, S. Sadtler, S. Wash, R. Kwasteniet, C. Marcus and W. Guerrieri re copyright proceeds and inventory issues (1.0); telephone conference with M. Lovell, R. Kwasteniet, S. Wash and W. Guerrieri re copyright lists (.5).
9/19/13	Ross M Kwasteniet	6.20	Research re legal issues related to avoidance of liens on certain copyrights (4.4); prepare for and participate in telephone conference with K&E team re same (1.0); review and revise complaint to avoid liens on certain copyrights (.8).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

34 - Disputed Copyright Causes of Action

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/19/13	Matthew S Lovell	1.70	Review and analyze research summaries re copyright perfection and security interests (.7); prepare for and participate in telephone conference with K&E team re copyright analysis and research for valuation exercise (.7); review correspondence and documents re copyright revenues for valuation report (.3).
9/19/13	Jacob Goldfinger	.70	Review precedent, rules re preparation of copyright adversary proceeding.
9/19/13	Jeffrey Freeman	.70	Review draft complaint re avoidance of liens on copyrights.
9/19/13	William Guerrieri	3.80	Review and revise copyright complaint (1.7); telephone conference with K&E team re same (.9); research and analyze case law re same (1.2).
9/19/13	Shanti E Sadtler	3.50	Review and analyze case law re perfection re security interests copyrights (1.7); correspond with D. Cendali and J. Schmitt re same (.6); participate in conference call K&E team re same (1.2).
9/20/13	Christopher Marcus, P.C.	1.00	Telephone conference re copyright perfection issues.
9/20/13	Dale M Cendali, P.C.	1.00	Correspond with S. Sadtler re next steps in analysis (.2); correspond with R. Kwasteniet re meeting with Davis Polk (.3); review expert disclosures for lien holding (.4); correspond with R. Kwasteniet re same (.1).
9/20/13	Travis Bayer	.70	Review and revise copyright complaint.
9/20/13	Jacob Goldfinger	.70	Assist in preparation of copyright adversary proceeding and correspond with working group re same.
9/20/13	Jeffrey Freeman	1.10	Conduct legal research re avoidance of liens on copyrights.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

34 - Disputed Copyright Causes of Action

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/20/13	Daniel Lewis	.30	Telephone conferences with R. Wellever and T. Bayer re copyright exhibits.
9/21/13	Travis Bayer	1.10	Research re copyright complaint (.9); draft summary of findings re same (.2).
9/23/13	Travis Bayer	.40	Review and revise copyright complaint.
9/23/13	Travis Bayer	2.10	Review and revise copyright exhibits (.3); draft and revise copyright background memorandum (1.1); correspond with D. Lewis re same (.2); prepare for and telephone conference with J. Freeman re copyright complaint (.5).
9/23/13	Ross M Kwasteniet	3.10	Review and revise copyright complaint (2.1); correspond with K&E team re same (.8); correspondence re same (.2).
9/23/13	Jeffrey Freeman	4.40	Telephone conference with T. Bayer re copyright complaint (.2); telephone conference with K. Alexander and W. Guerrieri re potential declaratory judgment action (.3); conduct legal research re potential declaratory judgment action (2.5); review and analyze disclosure statement (.7); draft summary judgment motion re copyright complaint (.7).
9/23/13	William Guerrieri	1.00	Review and revise copyright complaint (.6); research and analyze case law re same (.4).
9/23/13	Daniel Lewis	1.00	Telephone conferences with T. Bayer re copyright security agreement filings (.3); review and analyze memorandum re copyright security interests to be avoided (.2); telephone conferences with T. Bayer re same (.4); telephone conferences with M. Lovell re same (.1).
9/23/13	Shanti E Sadtler	1.20	Review and analyze case law re perfection of interests to accounts and royalties (.8); draft correspondence analysis of same to D. Cendali (.4).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

34 - Disputed Copyright Causes of Action

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/24/13	Kristina Alexander	1.20	Review and revise copyright complaint (1.1); correspond with K&E team re same (.1).
9/24/13	Dale M Cendali, P.C.	2.00	Correspond with S. Sadtler re case law re perfections of interests in accounts (.3); review and revise correspondences re copyright recordation and appointment issues (.8); correspond with S. Sadtler re experts and revise correspondences re same (.3); prepare for meeting with team (.6).
9/24/13	Travis Bayer	1.60	Review and revise copyright complaint (1.3); office conference with W. Guerrieri re same (.3).
9/24/13	Matthew S Lovell	.20	Review and analyze S. Sadtler research summary re Peregrine and perfection.
9/24/13	William Guerrieri	1.70	Review and analyze case law re perfection issues (1.1); correspond with K&E team re same (.6).
9/24/13	Shanti E Sadtler	.80	Draft correspondence to M. Lovell re analysis case law re perfection of accounts related to copyrights (.3); correspond with D. Cendali and R. Kwasteniet re meeting with counsel for lenders (.3); office conference perfection with D. Cendali re preparation and strategy for same (.2).
9/25/13	Dale M Cendali, P.C.	2.50	Review notes and case law re security interests (.6); office conference with S. Sadtler re same (.3); office conference with K&E team re same (1.6).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

34 - Disputed Copyright Causes of Action

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/25/13	Shanti E Sadtler	7.00	Research re security interests to copyrights and related receivables (4.1); prepare for meeting with lenders to discuss copyright issues (.6); draft talking points for D. Cendali for same (1.7); correspond with D. Cendali re legal research on security interests to copyrights and related receivables and strategy for meetings with K. Carson and counsel for lenders (.2); correspond with D. Cendali, R. Kwasteniet, and C. Marcus re facts and law related to security interests to copyrights and related receivables (.4).
9/26/13	Ross M Kwasteniet	1.40	Prepare for and participate in conference re copyright avoidance action and related issues.
9/27/13	Travis Bayer	1.00	Review and revise copyright complaint (.6); correspond with vendor's counsel re inquiry (.2); office conference with N. Walther and B. Winger re same (.2).
9/27/13	Jeffrey J Zeiger	1.50	Review and revise avoidance complaint re copyrights (1.1); telephone conference with K. Carson, S. Wash, W. Guerrieri and Ocean Tomo re copyright valuation issues (.4).
9/30/13	Christopher Marcus, P.C.	.50	Telephone conference with DPW re adversary proceedings.
9/30/13	Dale M Cendali, P.C.	1.00	Review and analyze draft copyright complaint (.7); telephone conference with S. Sadtler re same (.1); correspond with S. Sadtler re legal impact of license and next steps (.2).
9/30/13	Travis Bayer	.60	Review and analyze K&E team comments to copyright complaint.
9/30/13	Jeffrey J Zeiger	.20	Analyze committee comments on draft copyright complaints.
9/30/13	Matthew S Lovell	.50	Review and analyze correspondence and materials re copyright filings in preference period.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

34 - Disputed Copyright Causes of Action

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/30/13	Jonathan S Henes, P.C.	.50	Telephone conference with DPW re adversary proceedings.
9/30/13	Shanti E Sadtler	1.50	Review and analyze complaint on avoidance of copyright liens and committee's comments re same (.7); correspond with D. Cendali re same (.4); draft email to bankruptcy group re analysis of same (.4).
9/30/13	Barack S Echols	2.10	Review and analyze pleadings (1.8); correspond re adversary actions and planning and strategy re same (.3).
9/30/13	Andrew A Kassof, P.C.	.30	Review J. Zeiger proposed revisions to copyright complaint and review committee comments to same (.2); correspondence re litigation issues (.1).
		126.50	TOTAL HOURS

126.50 TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179597
Client Matter: 15222-35

In the matter of Exit Financing

For legal services rendered through September 30, 2013
(see attached Description of Legal Services for detail) \$ 38,918.00

For expenses incurred through September 30, 2013
(see attached Description of Expenses for detail) \$.00

Total legal services rendered and expenses incurred \$ 38,918.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

35 - Exit Financing

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Kristen L Derhaag	2.70	565.00	1,525.50
Robert Enayati	36.70	675.00	24,772.50
William Guerrieri	.70	715.00	500.50
Jason Kanner	7.00	965.00	6,755.00
Christian O Nagler	1.30	890.00	1,157.00
Erik Nygaard	8.50	495.00	4,207.50
TOTALS	56.90		\$38,918.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

35 - Exit Financing

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/04/13	Robert Enayati	2.30	Correspond with K&E team re restructuring issues from various parties.
9/04/13	Robert Enayati	.40	Correspond with client re reporting requirements re plan.
9/05/13	Robert Enayati	1.80	Correspond with K&E team re financing issues.
9/05/13	Robert Enayati	1.30	Correspond with K&E team and Lazard re cash and financing issues re plan.
9/06/13	Kristen L Derhaag	2.00	Review and analyze term sheet proposals re exit financing.
9/06/13	Robert Enayati	6.50	Review and analyze financing bid proposals and submissions (3.8); correspond with K&E team re same (2.7).
9/06/13	Robert Enayati	5.00	Telephone conference and correspondence re exit financing (1.8); review and analyze term sheets (3.2).
9/06/13	Jason Kanner	2.00	Review and analyze comments to term sheet re exit financing.
9/07/13	Robert Enayati	4.10	Review and analyze term sheet submissions (3.1); correspond with K&E team re issues re same (1.0).
9/08/13	Robert Enayati	4.10	Review and analyze term sheet submissions and presentations re exit financing (3.4); correspond with K&E team re same (.7).
9/10/13	Robert Enayati	1.50	Review Lazard presentation on exit financing responses and correspond with K&E team re same.
9/11/13	Kristen L Derhaag	.70	Review and revise non-disclosure agreement re exit financing.
9/11/13	Robert Enayati	.80	Negotiate confidentiality agreement.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

35 - Exit Financing

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/11/13	Jason Kanner	1.00	Telephone conferences re exit financing.
9/13/13	Robert Enayati	2.80	Correspond with K&E team re financing issues with various parties.
9/13/13	William Guerrieri	.70	Correspond with R. Enayati re various exit financing issues.
9/16/13	Robert Enayati	1.50	Correspond with K&E team and advisors re financing matters.
9/17/13	Jason Kanner	1.00	Telephone conferences re exit financing.
9/18/13	Erik Nygaard	.50	Correspond with R. Enayati, B. Mulligan and S. Fryzel re exit financing issues.
9/18/13	Robert Enayati	1.30	Prepare for and participate in financing related telephone conference with advisors.
9/18/13	Jason Kanner	2.00	Telephone conferences re exit financing (.6); review and revise term sheet (1.4).
9/23/13	Robert Enayati	1.00	Negotiate confidentiality agreement re exit financing.
9/23/13	Christian O Nagler	1.30	Attend conference re audits and reporting covenants (.7); correspond with K&E team re same (.6).
9/24/13	Erik Nygaard	5.00	Revise exit financing term sheet (3.0); analyze BMO bank account issues (1.0); review and analyze NDA re exit financing (1.0).
9/24/13	Robert Enayati	2.30	Attend and coordinate bank conference at K&E offices.
9/24/13	Jason Kanner	1.00	Review and revise lender presentation re exit financing.
9/25/13	Erik Nygaard	1.00	Analyze BMO bank account issues (.9); correspond with K&E team re same (.1).
9/26/13	Erik Nygaard	1.00	Analyze BMO collateral account documents (.8); correspond with K&E team re same (.2).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

35 - Exit Financing

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/30/13	Erik Nygaard	1.00	Analyze collateral questions from restructuring team (.7); correspond with K&E team re same (.3).
		56.90	TOTAL HOURS

56.90 TOTAL HOURS

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179598
Client Matter: 15222-36

In the matter of Disbursements

For legal services rendered through September 30, 2013
(see attached Description of Legal Services for detail)

\$.00

For expenses incurred through September 30, 2013
(see attached Description of Expenses for detail)

\$ 121,293.66

Total legal services rendered and expenses incurred

\$ 121,293.66

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

36 - Disbursements

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/28/13	Andrea Weintraub, Overtime transportation	6.50
7/30/13	VITAL TRANSPORTATION INC, Passenger: WEINTRAUB ANDREA, Local Transportation, Date: 7/24/2013	295.15
7/30/13	VITAL TRANSPORTATION INC, Passenger: WEINDRAUB ANDREA, Local Transportation, Date: 7/24/2013	40.10
7/30/13	VITAL TRANSPORTATION INC, Passenger: ZEIGER JEFFERY, Local Transportation, Date: 7/23/2013	203.21
7/30/13	VITAL TRANSPORTATION INC, Passenger: SAAL,LAURA, Local Transportation, Date: 7/24/2013	40.10
7/30/13	VITAL TRANSPORTATION INC, Passenger: ZEIGER JEFFERY, Transportation to/from airport, Date: 7/23/2013	159.13
7/30/13	VITAL TRANSPORTATION INC, Passenger: SAAL,LAURA, Overtime Transportation, Date: 7/23/2013	103.53
7/31/13	INTERCALL - Third Party Telephone Charges Conference calls, A. Weintraub	37.52
7/31/13	VITAL TRANSPORTATION INC, Passenger: WEINTRAUB ANDREA, Local Transportation, Date: 7/24/2013	287.35
7/31/13	VITAL TRANSPORTATION INC, Passenger: DERROUGH BILL, Local Transportation, Date: 7/22/2013	28.96
7/31/13	VITAL TRANSPORTATION INC, Passenger: WEINTRAUB ANDREA, Transportation to/from airport, Date: 7/24/2013	294.03
7/31/13	VITAL TRANSPORTATION INC, Passenger: KWASTENIET ROSS, Transportation to/from airport, Date: 7/22/2013	68.50
7/31/13	CROWN TRANSPORTATION INC, Transportation to/from airport, 07/31/2013, STANLEY WASH, CHICAGO - IL, ORD	80.75
7/31/13	VITAL TRANSPORTATION INC, Passenger: GOLDFINGER JACOB, Overtime Transportation, Date: 7/26/2013	61.82
7/31/13	VITAL TRANSPORTATION INC, Passenger: SAAL,LAURA, Overtime Transportation, Date: 7/24/2013	103.53
8/01/13	CROWN TRANSPORTATION INC, Transportation to/from airport, 08/01/2013, STANLEY WASH, ORD,CHICAGO - IL	84.75
8/01/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (5), 8/1/2013	40.00
8/01/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (1), 8/1/2013	8.58
8/01/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (10), 8/1/2013	80.00
8/01/13	WEST, Computer Database Research, SIMMONS,JOSHUA L, 8/1/2013	121.48
8/01/13	LEXISNEXIS, Computer Database Research, SIMMONS, JOSHUA, 8/1/2013	50.67
8/01/13	LEXISNEXIS, Computer Database Research, SIMMONS, JOSHUA, 8/1/2013	38.11
8/01/13	LEXISNEXIS, Computer Database Research, SIMMONS, JOSHUA, 8/1/2013	38.10
8/01/13	LEXISNEXIS, Computer Database Research, SIMMONS, JOSHUA, 8/1/2013	31.67
8/01/13	LEXISNEXIS, Computer Database Research, SIMMONS, JOSHUA, 8/1/2013	18.99
8/01/13	WEST, Computer Database Research, WASH,STANLEY, 8/1/2013	669.17
8/02/13	WEST, Computer Database Research, BRNIAK,ANDREW, 8/2/2013	46.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

36 - Disbursements

8/02/13	WEST, Computer Database Research, GOLDFINGER JACOB, 8/2/2013	159.41
8/02/13	WEST, Computer Database Research, GOLDFINGER JACOB, 8/2/2013	2.25
8/04/13	WEST, Computer Database Research, PEET,JESSICA, 8/4/2013	34.71
8/04/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, Jessica Peet	69.00
8/05/13	WEST, Computer Database Research, PEET,JESSICA, 8/5/2013	17.36
8/05/13	WEST, Computer Database Research, GUERRIERI WILLIAM, 8/5/2013	96.07
8/05/13	WEST, Computer Database Research, WASH,STANLEY, 8/5/2013	127.01
8/05/13	Secretarial Overtime, Robert Fugini	59.64
8/06/13	VITAL TRANSPORTATION INC, Passenger: WEINTRAUB ANDREA, Local Transportation, Date: 8/1/2013	258.39
8/06/13	VITAL TRANSPORTATION INC, Passenger: WEINTRAUB ANDREA, Local Transportation, Date: 8/1/2013	253.94
8/06/13	VITAL TRANSPORTATION INC, Passenger: NEDEAU,JOHN, Local Transportation, Date: 8/1/2013	63.49
8/06/13	VITAL TRANSPORTATION INC, Passenger: SAAL,LAURA, Local Transportation, Date: 8/1/2013	40.10
8/06/13	VITAL TRANSPORTATION INC, Passenger: WEINTRAUB ANDREA, Transportation to/from airport, Date: 8/1/2013	281.78
8/06/13	VITAL TRANSPORTATION INC, Passenger: WEINTRAUB ANDREA, Transportation to/from airport, Date: 8/1/2013	396.78
8/06/13	WEST, Computer Database Research, WELLEVER,RORY, 8/6/2013	93.57
8/06/13	WEST, Computer Database Research, WEINTRAUB ANDREA, 8/6/2013	17.36
8/06/13	WEST, Computer Database Research, MCCARTHY MAUREEN, 8/6/2013	207.41
8/06/13	WEST, Computer Database Research, MILLER,RENITA F 8/6/2013	206.59
8/06/13	WEST, Computer Database Research, WASH,STANLEY, 8/6/2013	67.36
8/06/13	WEST, Computer Database Research, SCHWARZMAN ALEXANDRIA, 8/6/2013	20.06
8/06/13	VITAL TRANSPORTATION INC, Passenger: GRECO CHRISTOPHER, Overtime Transportation, Date: 7/30/2013	192.19
8/06/13	VITAL TRANSPORTATION INC, Passenger: GRECO CHRISTOPHER, Overtime Transportation, Date: 7/31/2013	195.06
8/06/13	VITAL TRANSPORTATION INC, Passenger: GOLDFINGER JACOB, Overtime Transportation, Date: 7/22/2013	61.82
8/07/13	WEST, Computer Database Research, GOTT,JASON, 8/7/2013	82.54
8/07/13	WEST, Computer Database Research, GUERRIERI WILLIAM, 8/7/2013	367.65
8/07/13	WEST, Computer Database Research, WELLEVER,RORY, 8/7/2013	31.75
8/07/13	WEST, Computer Database Research, PEET,JESSICA, 8/7/2013	17.36
8/07/13	WEST, Computer Database Research, WEINTRAUB ANDREA, 8/7/2013	112.72
8/07/13	WEST, Computer Database Research, GUERRIERI WILLIAM, 8/7/2013	200.30
8/07/13	WEST, Computer Database Research, GUERRIERI WILLIAM, 8/7/2013	69.20
8/07/13	Scott Price, Overtime Transportation	35.00
8/08/13	VITAL TRANSPORTATION INC, Passenger: ZEIGER JEFFERY, Transportation to/from airport, Date: 7/29/2013	84.09
8/08/13	VITAL TRANSPORTATION INC, Passenger: KWASTENIET ROSS, Transportation to/from airport, Date: 7/29/2013	72.95

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

36 - Disbursements

8/08/13	VITAL TRANSPORTATION INC, Passenger: GUERRIERI WILL, Transportation to/from airport, Date: 7/30/2013	80.19
8/08/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (15), 8/8/2013	120.00
8/08/13	WEST, Computer Database Research, GOTT,JASON, 8/8/2013	428.93
8/08/13	WEST, Computer Database Research, ALEXANDER KRISTINA, 8/8/2013	16.84
8/08/13	WEST, Computer Database Research, WELLEVER,RORY, 8/8/2013	6.61
8/08/13	WEST, Computer Database Research, DATTILO,RYAN, 8/8/2013	199.49
8/08/13	WEST, Computer Database Research, PEET,JESSICA, 8/8/2013	104.13
8/08/13	WEST, Computer Database Research, BAYER,TRAVIS, 8/8/2013	339.62
8/08/13	WEST, Computer Database Research, GUERRIERI WILLIAM, 8/8/2013	40.32
8/08/13	WEST, Computer Database Research, SCHWARZMAN ALEXANDRIA, 8/8/2013	100.47
8/08/13	WEST, Computer Database Research, SCHWARZMAN ALEXANDRIA, 8/8/2013	54.59
8/08/13	VITAL TRANSPORTATION INC, Passenger: MARCUS CHRISTOPHER, Overtime Transportation, Date: 7/29/2013	119.73
8/08/13	VITAL TRANSPORTATION INC, Passenger: GOLDFINGER JACOB, Overtime Transportation, Date: 8/1/2013	77.41
8/09/13	Standard Prints	2.73
8/09/13	Laura Saal, Lodging, New York, NY 08/14/2013 to 08/15/2013, Hearing.	350.00
8/09/13	WEST, Computer Database Research, GOTT,JASON, 8/9/2013	34.91
8/09/13	WEST, Computer Database Research, DATTILO,RYAN, 8/9/2013	85.02
8/09/13	WEST, Computer Database Research, WASH,STANLEY, 8/9/2013	361.72
8/09/13	WEST, Computer Database Research, SCHWARZMAN ALEXANDRIA, 8/9/2013	33.68
8/09/13	WEST, Computer Database Research, GUERRIERI WILLIAM, 8/9/2013	36.81
8/10/13	WEST, Computer Database Research, WASH,STANLEY, 8/10/2013	324.28
8/11/13	WEST, Computer Database Research, WASH,STANLEY, 8/11/2013	66.90
8/12/13	BOSTON COACH CORPORATION, Transportation to/from airport, WILLIAM A GUERRIERI, CHICAGO IL and drop off at O'Hare International Airport	81.76
8/12/13	WEST, Computer Database Research, GUERRIERI WILLIAM, 8/12/2013	84.53
8/12/13	WEST, Computer Database Research, GAUGER,MELISSA, 8/12/2013	65.74
8/12/13	WEST, Computer Database Research, WEINTRAUB ANDREA, 8/12/2013	95.36
8/12/13	WEST, Computer Database Research, WASH,STANLEY, 8/12/2013	84.20
8/13/13	BOSTON COACH CORPORATION, Transportation to/from airport, Charles James Kalil CHICAGO IL and drop off at O'Hare International Airport	70.56
8/13/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (2), 8/13/2013	16.00
8/13/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (2), 8/13/2013	16.00
8/13/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (15), 8/13/2013	360.00
8/13/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (20), 8/13/2013	160.00
8/13/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (30), 8/13/2013	240.00

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8/13/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (12), 8/13/2013	96.00
8/13/13	WEST, Computer Database Research, WASH,STANLEY, 8/13/2013	16.84
8/13/13	WEST, Computer Database Research, WALDRON,ANNE M, 8/13/2013	131.35
8/14/13	Standard Prints	.26
8/14/13	Laura Saal, Trial Groceries/Sundry, New York, NY Hearing.	29.55
8/14/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (12), 8/14/2013	641.52
8/14/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (10), 8/14/2013	80.00
8/14/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (10), 8/14/2013	80.00
8/14/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (15), 8/14/2013	120.00
8/14/13	WEST, Computer Database Research, WELLEVER,RORY, 8/14/2013	374.28
8/14/13	WEST, Computer Database Research, SCHWARZMAN ALEXANDRIA, 8/14/2013	50.52
8/14/13	WEST, Computer Database Research, WEINTRAUB ANDREA, 8/14/2013	102.38
8/14/13	SEAMLESS NORTH AMERICA INC, Melissa Koss, Overtime Meals 8/14/2013	20.00
8/15/13	Melissa Koss, Overtime Transportation	10.00
8/15/13	Melissa Koss, Airfare, Chicago 08/15/2013 to 08/15/2013	238.00
8/15/13	BOSTON COACH CORPORATION, Transportation to/from airport, Charles James Kalil	104.16
8/15/13	Christopher Marcus, Working Meal/K&E Only, Ross Kwasteniet, Will Guerrieri, Jessica Peet, Andrea Weintraub	100.00
8/15/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (15), 8/15/2013	120.00
8/15/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (10), 8/15/2013	80.00
8/15/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (10), 8/15/2013	80.00
8/15/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (10), 8/15/2013	80.00
8/15/13	FLIK INTERNATIONAL CORP, Catering Expenses, Client Meeting (18), 8/15/2013	432.00
8/16/13	Melissa Koss, Internet, WiFi Expense	8.00
8/16/13	BOSTON COACH CORPORATION, Transportation to/from airport, William A Guerrieri	126.77
8/16/13	WEST, Computer Database Research, GOLDFINGER JACOB, 8/16/2013	5.57
8/18/13	WEST, Computer Database Research, WASH,STANLEY, 8/18/2013	50.52
8/19/13	WEST, Computer Database Research, GOTT,JASON, 8/19/2013	91.85
8/19/13	WEST, Computer Database Research, DATTILO,RYAN, 8/19/2013	104.13
8/19/13	WEST, Computer Database Research, WASH,STANLEY, 8/19/2013	176.71
8/19/13	SEAMLESS NORTH AMERICA INC, Laura Saal, Overtime Meals 8/19/2013	20.00
8/19/13	SEAMLESS NORTH AMERICA INC, Melissa Koss, Overtime Meals 8/19/2013	20.00

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8/20/13	WEST, Computer Database Research, ALEXANDER KRISTINA, 8/20/2013	57.07
8/20/13	WEST, Computer Database Research, BURTON,BRENDA, 8/20/2013	27.02
8/20/13	WEST, Computer Database Research, WALDRON,ANNE M, 8/20/2013	65.20
8/20/13	LEXISNEXIS, Computer Database Research, WALDRON, ANNE, 8/20/2013	75.60
8/20/13	LEXISNEXIS, Computer Database Research, WALDRON, ANNE, 8/20/2013	53.25
8/20/13	LEXISNEXIS, Computer Database Research, WALDRON, ANNE, 8/20/2013	3.17
8/20/13	LEXISNEXIS, Computer Database Research, WALDRON, ANNE, 8/20/2013	.01
8/20/13	LEXISNEXIS, Computer Database Research, WALDRON, ANNE, 8/20/2013	.04
8/20/13	WEST, Computer Database Research, GUERRIERI WILLIAM, 8/20/2013	69.16
8/20/13	WEST, Computer Database Research, WASH,STANLEY, 8/20/2013	33.45
8/20/13	WEST, Computer Database Research, WALTHER,NEIL, 8/20/2013	50.52
8/20/13	WEST, Computer Database Research, SCHWARZMAN ALEXANDRIA, 8/20/2013	100.81
8/21/13	VERITEXT - PO BOX 71303 (NT), Court Reporter Deposition, Original Transcript	324.40
8/21/13	WEST, Computer Database Research, GOTT,JASON, 8/21/2013	56.10
8/22/13	WEST, Computer Database Research, SIMMONS,JOSHUA L, 8/22/2013	17.36
8/22/13	LEXISNEXIS, Computer Database Research, SIMMONS, JOSHUA, 8/22/2013	95.03
8/22/13	WEST, Computer Database Research, WEINTRAUB ANDREA, 8/22/2013	112.54
8/22/13	WEST, Computer Database Research, WALTHER,NEIL, 8/22/2013	75.43
8/22/13	FLASH CAB COMPANY, Overtime Transportation, J MCMURRAY, 08/22/2013	24.05
8/23/13	Standard Prints	.78
8/23/13	WEST, Computer Database Research, Accelus Business Law Research Usage for 08/2013, LEE DAMING	63.60
8/23/13	WEST, Computer Database Research, GUERRIERI WILLIAM, 8/23/2013	68.94
8/23/13	WEST, Computer Database Research, WALTHER,NEIL, 8/23/2013	58.82
8/23/13	WEST, Computer Database Research, SCHWARZMAN ALEXANDRIA, 8/23/2013	50.29
8/24/13	WEST, Computer Database Research, GOTT,JASON, 8/24/2013	3.05
8/24/13	DIALOG LLC, Computer Database Research, Dialog Usage for 08/2013, Waldron, Anne	5.65
8/24/13	Secretarial Overtime, Melissa Perez	30.50
8/26/13	WEST, Computer Database Research, GOTT,JASON, 8/26/2013	13.39
8/26/13	WEST, Computer Database Research, WEINTRAUB ANDREA, 8/26/2013	17.36
8/26/13	WEST, Computer Database Research, GAUGER,MELISSA, 8/26/2013	15.60
8/26/13	WEST, Computer Database Research, GOTT,JASON, 8/26/2013	6.10
8/26/13	WEST, Computer Database Research, SCHWARZMAN ALEXANDRIA, 8/26/2013	16.84
8/27/13	WEST, Computer Database Research, GOTT,JASON, 8/27/2013	30.51
8/28/13	Standard Prints	4.94
8/28/13	WEST, Computer Database Research, GUERRIERI WILLIAM, 8/28/2013	333.30
8/28/13	WEST, Computer Database Research, WEINTRAUB ANDREA, 8/28/2013	15.60
8/28/13	WEST, Computer Database Research, WELLEVER,RORY, 8/28/2013	344.73
8/28/13	WEST, Computer Database Research, DATTILO,RYAN, 8/28/2013	141.82
8/28/13	WEST, Computer Database Research, BAYER,TRAVIS, 8/28/2013	16.84
8/28/13	WEST, Computer Database Research, GOTT,JASON, 8/28/2013	110.34

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8/28/13	WEST, Computer Database Research, GUERRIERI WILLIAM, 8/28/2013	368.08
8/28/13	WEST, Computer Database Research, GUERRIERI WILLIAM, 8/28/2013	82.89
8/28/13	WEST, Computer Database Research, SCHWARZMAN ALEXANDRIA, 8/28/2013	50.52
8/28/13	Will Guerrieri, Overtime Meals	6.22
8/29/13	EUREST DINING SERVICES (CAFE 300), Catering Expenses, Cengage, 8/29/2013	144.00
8/29/13	WEST, Computer Database Research, WELLEVER,RORY, 8/29/2013	235.79
8/29/13	WEST, Computer Database Research, BAYER,TRAVIS, 8/29/2013	142.80
8/29/13	Will Guerrieri, Overtime Meals	11.53
8/30/13	Overnight Delivery, Fed Exp	50.78
8/30/13	ESQUIRE DEPOSITION SOLUTIONS LLC - Court Reporter Fee/Deposition 7/31/13	4,063.30
8/30/13	WEST, Computer Database Research, REARDON,BRENDON 8/30/2013	294.22
8/31/13	INTERCALL - Third Party Telephone Charges Conference calls, R. Enayati	3.14
8/31/13	INTERCALL - Third Party Telephone Charges Conference calls, R. Enayati	18.54
8/31/13	INTERCALL - Third Party Telephone Charges, R. Kwasteniet	64.23
8/31/13	INTERCALL - Third Party Telephone Charges, Conference Calls, Melissa Koss, 8/31/13	.03
8/31/13	INTERCALL - Third Party Telephone Charges, K. Alexander	16.24
8/31/13	INTERCALL - Third Party Telephone Charges, Conference Calls, Jonathan S Henes, P.C., 8/31/13	24.39
8/31/13	INTERCALL - Third Party Telephone Charges, Conference Calls, Melissa Koss, 8/31/13	12.89
8/31/13	INTERCALL - Third Party Telephone Charges Conference calls, C. Greco	71.60
8/31/13	INTERCALL - Third Party Telephone Charges, J. Gott	1.56
8/31/13	INTERCALL - Third Party Telephone Charges, N. Walther	5.57
8/31/13	INTERCALL - Third Party Telephone Charges, Conference Calls, Melissa Koss, 8/31/13	7.35
8/31/13	INTERCALL - Third Party Telephone Charges, Conference Calls, Melissa Koss, 8/31/13	4.25
8/31/13	INTERCALL - 15272 COLLECTIONS CENTER DRIVE (TP), Teleconference, Conference calls.	41.04
8/31/13	INTERCALL - 15272 COLLECTIONS CENTER DRIVE (NT), Teleconference, Conference calls.	23.04
8/31/13	WEST, Computer Database Research, BAYER,TRAVIS, 8/31/2013	108.42
8/31/13	Travis Bayer, Overtime Transportation	11.00
8/31/13	Travis Bayer, Overtime Transportation	12.65
8/31/13	Travis Bayer, Overtime Meals	19.68
9/01/13	Travis Bayer, Overtime Transportation	11.05
9/01/13	Travis Bayer, Overtime Transportation	10.85
9/02/13	Standard Prints	.65
9/02/13	Standard Prints	101.40
9/02/13	Standard Prints	2.73
9/02/13	Standard Prints	.13
9/02/13	Standard Prints	4.42
9/02/13	Standard Prints	9.62

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9/02/13	Standard Prints	14.43
9/02/13	Standard Prints	1.95
9/02/13	Standard Prints	.26
9/02/13	Standard Prints	.26
9/02/13	Standard Prints	.39
9/02/13	Standard Prints	4.42
9/02/13	Standard Prints	.13
9/02/13	Standard Prints	33.28
9/02/13	Standard Prints	4.68
9/02/13	Standard Prints	2.21
9/02/13	Standard Prints	1.17
9/02/13	Standard Prints	1.17
9/02/13	Standard Prints	5.72
9/02/13	Standard Prints	42.64
9/02/13	Standard Prints	1.17
9/02/13	Standard Prints	1.69
9/02/13	Standard Prints	5.46
9/02/13	Standard Prints	2.73
9/02/13	Standard Prints	88.40
9/02/13	Standard Prints	1.04
9/02/13	Standard Prints	9.75
9/02/13	Standard Prints	.13
9/02/13	Color Prints	.55
9/02/13	Color Prints	368.50
9/02/13	Color Prints	25.85
9/03/13	Standard Prints	4.81
9/03/13	Standard Prints	18.46
9/03/13	Standard Prints	.52
9/03/13	Standard Prints	.26
9/03/13	Color Prints	37.40
9/03/13	Color Prints	37.40
9/03/13	Color Prints	17.60
9/03/13	Color Prints	2.20
9/03/13	Color Prints	1.10
9/03/13	Color Prints	1.10
9/03/13	Color Prints	.55
9/03/13	Color Prints	.55
9/03/13	Color Prints	.55
9/03/13	Color Prints	.55
9/03/13	Color Prints	8.25
9/03/13	Color Prints	2.75
9/03/13	Color Prints	2.75
9/03/13	Color Prints	2.75
9/03/13	Scanned Images	7.54
9/03/13	Stan Wash, Overtime Transportation	9.00
9/03/13	Andrea Weintraub, Overtime Meals	26.00
9/04/13	Christopher Greco, PDA Monthly Overage Charges-Cengage	67.60

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9/04/13	Standard Copies or Prints	.13
9/04/13	Standard Prints	7.54
9/04/13	Standard Prints	9.36
9/04/13	Standard Prints	.26
9/04/13	Standard Prints	1.43
9/04/13	Standard Prints	20.93
9/04/13	Standard Prints	9.88
9/04/13	Standard Prints	.65
9/04/13	Standard Prints	1.43
9/04/13	Standard Prints	.13
9/04/13	Standard Prints	10.79
9/04/13	Standard Prints	.26
9/04/13	Standard Prints	.78
9/04/13	Standard Prints	72.28
9/04/13	Standard Prints	10.27
9/04/13	Standard Prints	.65
9/04/13	Standard Prints	1.82
9/04/13	Color Prints	1.10
9/04/13	Color Prints	16.50
9/04/13	Color Prints	3.30
9/04/13	Scanned Images	5.72
9/04/13	Scanned Images	.26
9/04/13	Scanned Images	.26
9/04/13	Scanned Images	.26
9/04/13	Scanned Images	.26
9/04/13	Scanned Images	.26
9/04/13	Ross Kwasteniet, Airfare, New York, NY 09/09/2013 to 09/11/2013, Represent client at hearing	743.00
9/04/13	Ross Kwasteniet, Working Meal/K&E Only, Chicago, IL OT meal Will Guerrieri	26.06
9/04/13	Jason Gott, Overtime Transportation	19.80
9/04/13	Stan Wash, Overtime Transportation	20.00
9/04/13	SEAMLESS NORTH AMERICA INC, Jacob Goldfinger, Overtime Meals, 9/4/2013	20.00
9/04/13	SEAMLESS NORTH AMERICA INC, Christopher T Greco, Overtime Meals - Attorney, 9/4/2013	20.00
9/05/13	Standard Prints	.91
9/05/13	Standard Prints	.91
9/05/13	Standard Prints	29.90
9/05/13	Standard Prints	161.46
9/05/13	Standard Prints	39.78
9/05/13	Standard Prints	13.26
9/05/13	Standard Prints	5.72
9/05/13	Standard Prints	6.76
9/05/13	Standard Prints	2.73
9/05/13	Standard Prints	4.94
9/05/13	Standard Prints	13.52
9/05/13	Standard Prints	.26

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9/05/13	Standard Prints	.13
9/05/13	Standard Prints	18.85
9/05/13	Standard Prints	23.92
9/05/13	Standard Prints	.52
9/05/13	Standard Copies or Prints	.26
9/05/13	Standard Prints	102.83
9/05/13	Standard Prints	103.87
9/05/13	Standard Prints	.52
9/05/13	Standard Prints	2.34
9/05/13	Standard Prints	.65
9/05/13	Color Prints	25.85
9/05/13	Scanned Images	.39
9/05/13	Scanned Images	.26
9/05/13	Scanned Images	.52
9/05/13	Scanned Images	.52
9/05/13	Scanned Images	.52
9/05/13	Scanned Images	.52
9/05/13	Scanned Images	.52
9/05/13	Scanned Images	.52
9/05/13	Scanned Images	.52
9/05/13	Scanned Images	.52
9/05/13	Scanned Images	.52
9/05/13	Scanned Images	.52
9/05/13	Scanned Images	.52
9/05/13	Scanned Images	3.38
9/05/13	Scanned Images	4.16
9/05/13	Andrew Kassof, Airfare, New York, New York 09/10/2013 to 09/11/2013, Witness Meeting/Court Hearing	743.00
9/05/13	Andrew Kassof, Airfare, New York, New York 09/10/2013 to 09/10/2013, Witness Meeting/Court Hearing	131.13
9/05/13	VERITEXT - PO BOX 71303 (NT), Court Reporter Deposition, Original Transcript.	753.90
9/05/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, Chapter 11 Dockets Usage for 09/2013, Christopher Greco	140.00
9/05/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, 09/2013, Travis Bayer	123.00
9/05/13	Stan Wash, Overtime Transportation	8.00
9/05/13	Travis Bayer, Overtime Transportation	11.65
9/05/13	SEAMLESS NORTH AMERICA INC, Stanley Wash, Overtime Meals 9/5/2013	20.00
9/05/13	SEAMLESS NORTH AMERICA INC, Jessica Peet, Overtime Meals 9/5/2013	20.00
9/06/13	Standard Prints	.39
9/06/13	Standard Prints	1.95
9/06/13	Standard Prints	30.42
9/06/13	Standard Prints	5.59
9/06/13	Standard Prints	8.45
9/06/13	Standard Prints	3.90

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9/06/13	Standard Prints	5.85
9/06/13	Standard Copies or Prints	1.04
9/06/13	Standard Prints	5.20
9/06/13	Standard Prints	3.90
9/06/13	Standard Prints	.26
9/06/13	Standard Prints	.65
9/06/13	Standard Prints	22.75
9/06/13	Standard Prints	.52
9/06/13	Standard Prints	.52
9/06/13	Scanned Images	9.62
9/06/13	Scanned Images	.39
9/06/13	Scanned Images	6.50
9/06/13	Scanned Images	.26
9/06/13	Scanned Images	1.04
9/06/13	Scanned Images	.39
9/06/13	Scanned Images	.39
9/06/13	Scanned Images	.39
9/06/13	Scanned Images	.52
9/06/13	Scanned Images	.39
9/06/13	Scanned Images	.26
9/06/13	Scanned Images	.26
9/06/13	Scanned Images	.52
9/06/13	Scanned Images	.52
9/06/13	Scanned Images	.91
9/06/13	CD-ROM Duplicates/Master	7.00
9/06/13	Overnight Delivery, Fed Exp	10.18
9/06/13	Overnight Delivery, Fed Exp	51.25
9/06/13	Will Guerrieri, Airfare, NY 09/09/2013 to 09/11/2013, Hearing	743.00
9/06/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research 09/2013	60.00
9/06/13	Stan Wash, Overtime Transportation	10.00
9/06/13	Charles Kalil, II, Overtime Transportation	11.00
9/06/13	Charles Kalil, II, Overtime Transportation	11.00
9/07/13	Travis Bayer, Working Meal/K&E Only, Chicago, IL Overtime Meal	27.97
9/07/13	Stan Wash, Overtime Transportation	10.00
9/07/13	Travis Bayer, Taxi, Overtime Transportation	13.45
9/07/13	SEAMLESS NORTH AMERICA INC, Stanley Wash, Overtime Meals 9/7/2013	20.00
9/08/13	Travis Bayer, Working Meal/K&E Only, Chicago, IL Overtime Meal	21.89
9/08/13	SEAMLESS NORTH AMERICA INC, Robert Enayati, Overtime Meals 9/8/2013	20.00
9/09/13	Standard Prints	8.58
9/09/13	Standard Prints	8.06
9/09/13	Standard Prints	2.21
9/09/13	Standard Prints	.78
9/09/13	Standard Prints	25.09
9/09/13	Standard Prints	2.73
9/09/13	Standard Prints	4.29
9/09/13	Standard Prints	9.62
9/09/13	Standard Prints	7.67

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9/09/13	Standard Prints	8.58
9/09/13	Standard Prints	.91
9/09/13	Standard Prints	305.76
9/09/13	Standard Prints	2.47
9/09/13	Standard Prints	1.69
9/09/13	Standard Prints	1.82
9/09/13	Color Prints	14.30
9/09/13	Color Prints	14.30
9/09/13	Color Prints	25.30
9/09/13	Scanned Images	.13
9/09/13	Scanned Images	.26
9/09/13	Overnight Delivery, Fed Exp	51.25
9/09/13	Ross Kwasteniet, Overtime Transportation	22.00
9/09/13	ALL ABOUT CHARTER INC, Transportation to/from airport, Ross M Kwasteniet, 9/9/201343	118.01
9/09/13	Ross Kwasteniet, Travel Meals, Chicago, IL (O'Hare airport) Represent client at hearing	8.95
9/09/13	Ross Kwasteniet, Travel Meals, New York, NY Represent client at hearing	10.69
9/09/13	Will Guerrieri, Travel Meals, NY Hearing	14.77
9/09/13	Will Guerrieri, Travel Meals, NY Hearing	10.22
9/09/13	Ross Kwasteniet, Working Meal/K&E Only, New York, NY Represent client at hearing	61.72
9/09/13	Stan Wash, Overtime Transportation	10.00
9/09/13	Charles Kalil, II, Overtime Transportation	11.00
9/09/13	SEAMLESS NORTH AMERICA INC, Laura Saal, Overtime Meals - 9/9/2013	20.00
9/09/13	SEAMLESS NORTH AMERICA INC, Stanley Wash, Overtime Meals 9/9/2013	20.00
9/10/13	Beth Friedman, Teleconference, Telephonic hearing.	44.00
9/10/13	Standard Prints	2.47
9/10/13	Standard Prints	1.30
9/10/13	Standard Prints	1.04
9/10/13	Standard Prints	30.55
9/10/13	Standard Prints	604.76
9/10/13	Standard Prints	.91
9/10/13	Standard Prints	13.78
9/10/13	Standard Prints	.13
9/10/13	Standard Prints	8.19
9/10/13	Binding	.70
9/10/13	Color Prints	7.70
9/10/13	Color Prints	7.15
9/10/13	Color Prints	135.85
9/10/13	Scanned Images	4.68
9/10/13	ALL ABOUT CHARTER INC, Local Transportation, Andrew A Kassof, P.C., 9/10/20131	209.47
9/10/13	ALL ABOUT CHARTER INC, Transportation to/from airport, Andrew A Kassof, P.C., 9/10/20131	217.47
9/10/13	Ross Kwasteniet, Travel Meals, New York, NY Represent client at hearing	15.46
9/10/13	Will Guerrieri, Travel Meals, NY Hearing	13.96

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9/10/13	Will Guerrieri, Travel Meals, NY Hearing	8.38
9/10/13	Andrew Kassof, Travel Meals, Chicago, Illinois Witness Meeting/Court Hearing	4.07
9/10/13	Andrew Kassof, Travel Meals, Chicago, Illinois Witness Meeting/Court Hearing	6.41
9/10/13	Andrew Kassof, Travel Meals, New York, New York Witness Meeting/Court Hearing	91.86
9/10/13	Christopher Marcus, Working Meal/K&E Only, NY Team Meeting Ross Kwasteniet, Will Guerrieri	150.00
9/10/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, 09/2013	78.00
9/10/13	Stan Wash, Overtime Transportation	10.00
9/10/13	SEAMLESS NORTH AMERICA INC, Laura Saal, Overtime Meals 9/10/2013	20.00
9/10/13	SEAMLESS NORTH AMERICA INC, Jessica Peet, Overtime Meals 9/10/2013	20.00
9/10/13	SEAMLESS NORTH AMERICA INC, Andrea Weintraub, Overtime Meals 9/10/2013	20.00
9/11/13	Standard Prints	2.47
9/11/13	Standard Prints	.91
9/11/13	Standard Prints	.91
9/11/13	Standard Prints	6.37
9/11/13	Standard Prints	2.86
9/11/13	Standard Prints	5.59
9/11/13	Standard Prints	25.87
9/11/13	Standard Prints	1.95
9/11/13	Standard Prints	13.13
9/11/13	Standard Prints	18.46
9/11/13	Standard Prints	7.02
9/11/13	Standard Prints	1,721.59
9/11/13	Standard Prints	30.81
9/11/13	Standard Prints	23.27
9/11/13	Standard Prints	.65
9/11/13	Standard Prints	2.08
9/11/13	Color Prints	6.05
9/11/13	Color Prints	6.05
9/11/13	Scanned Images	.91
9/11/13	Production Blowbacks	215.10
9/11/13	Beth Friedman, Metra/Public Transportation, New York Attend hearing	5.00
9/11/13	Ross Kwasteniet, Overtime Transportation	30.50
9/11/13	Ross Kwasteniet, Lodging, New York, NY 09/09/2013 to 09/11/2013, Represent client at hearing	700.00
9/11/13	Andrew Kassof, Lodging, New York, New York 09/10/2013 to 09/11/2013, Witness Meeting/Court Hearing	875.60
9/11/13	Will Guerrieri, Lodging, NY 09/09/2013 to 09/11/2013, Hearing	700.00
9/11/13	Will Guerrieri, Airfare, NY 09/09/2013 to 09/11/2013, Hearing	-209.66
9/11/13	ALL ABOUT CHARTER INC, Transportation to/from airport, Ross M Kwasteniet, 9/11/2013	122.01
9/11/13	Will Guerrieri, Travel Meals, NY Hearing	14.34
9/11/13	Will Guerrieri, Travel Meals, NY Hearing	2.99
9/11/13	Andrew Kassof, Travel Meals, New York, New York Witness Meeting/Court Hearing	5.93

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9/11/13	Andrew Kassof, Travel Meals, New York, New York Witness Meeting/Court Hearing	1.95
9/11/13	Andrew Kassof, Travel Meals, New York, New York Witness Meeting/Court Hearing	15.32
9/11/13	Andrew Kassof, Parking, Chicago, Illinois Witness Meeting/Court Hearing	106.00
9/11/13	Andrew Kassof, Tips, Witness Meeting/Court Hearing	5.00
9/11/13	Christopher Marcus, Working Meal/K&E Only, Team Meeting re Hearing, Jonathan Henes, Ross Kwasteniet, Christopher Greco, Will Guerrieri	78.40
9/11/13	Laura Saal, Working Meal/K&E Only, Brooklyn, NY Lunch for attorneys during hearing. Jonathan Henes, Christopher Marcus, Ross Kwasteniet, Will Guerrieri, Andrea Weintraub, Jessica Silverman	101.20
9/11/13	Ross Kwasteniet, Working Meal/K&E Only, New York, NY Represent client at hearing David Meyer	14.46
9/11/13	Jason Gott, Overtime Transportation	15.65
9/11/13	Stan Wash, Overtime Transportation	10.00
9/12/13	Standard Prints	.65
9/12/13	Standard Prints	18.98
9/12/13	Standard Prints	.39
9/12/13	Standard Prints	7.80
9/12/13	Standard Prints	4.42
9/12/13	Standard Prints	5.46
9/12/13	Standard Prints	114.92
9/12/13	Standard Prints	2.08
9/12/13	Scanned Images	1.04
9/12/13	FEDEX EXPRESS - Overnight Delivery, 9/06/13	17.09
9/12/13	Robert Enayati, Copies	34.54
9/12/13	Andrea Weintraub, Overtime transportation	8.12
9/12/13	Travis Bayer, Overtime Transportation	11.05
9/12/13	Will Guerrieri, Overtime Meals	5.93
9/13/13	Standard Prints	8.06
9/13/13	Standard Prints	2.08
9/13/13	Standard Prints	.78
9/13/13	Standard Prints	9.49
9/13/13	Standard Prints	3.12
9/13/13	Standard Prints	5.33
9/13/13	Standard Prints	.26
9/13/13	Standard Prints	11.18
9/13/13	Standard Prints	5.72
9/13/13	Standard Prints	1.56
9/13/13	Standard Prints	14.43
9/13/13	Standard Prints	.52
9/13/13	Standard Prints	7.41
9/13/13	Standard Prints	1.69
9/13/13	Standard Prints	.52
9/13/13	Standard Prints	.78
9/13/13	Standard Prints	.26
9/13/13	Scanned Images	1.04

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9/13/13	Overnight Delivery, Fed Exp	51.25
9/13/13	Stan Wash, Overtime Transportation	9.00
9/14/13	PURRFECT PATENTS LLC - 2001 JEFFERSON DAVIS HWY (NT), Outside Retrieval, Copyright Office records	862.50
9/14/13	Stan Wash, Overtime Transportation	20.00
9/14/13	Travis Bayer, Overtime Transportation	10.00
9/15/13	COURTCALL, LLC - 6383 ARIZONA CIRCLE (NT), Teleconference, CCID 5806802: 09/03/2013 Hearing - Ryan Dattilo, U.S. Bankruptcy Court-E.D. New York	100.00
9/16/13	Standard Prints	1.56
9/16/13	Standard Prints	.26
9/16/13	Standard Prints	31.20
9/16/13	Standard Prints	13.52
9/16/13	Standard Prints	20.15
9/16/13	Standard Prints	1.69
9/16/13	Standard Prints	.52
9/16/13	Standard Prints	.91
9/16/13	Standard Prints	5.85
9/16/13	Standard Prints	.13
9/16/13	Standard Prints	22.10
9/16/13	Standard Prints	31.72
9/16/13	Standard Prints	22.10
9/16/13	Standard Prints	3.25
9/16/13	Standard Prints	3.77
9/16/13	Standard Prints	2.21
9/16/13	Standard Prints	3.25
9/16/13	Standard Prints	.26
9/16/13	Standard Prints	17.55
9/16/13	Standard Prints	12.35
9/16/13	Standard Prints	.39
9/16/13	Standard Prints	22.88
9/16/13	Standard Prints	11.96
9/16/13	Standard Prints	1.04
9/16/13	Standard Prints	18.85
9/16/13	Color Prints	36.30
9/16/13	Color Prints	24.75
9/16/13	Color Prints	1.65
9/16/13	Color Prints	36.30
9/16/13	Scanned Images	3.38
9/16/13	Scanned Images	.91
9/16/13	Scanned Images	12.22
9/16/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, Chapter 11 Dockets Usage for 09/2013, Jessica Peet	46.00
9/16/13	Stan Wash, Overtime Transportation	18.00
9/16/13	Jason Gott, Overtime Transportation	18.06
9/16/13	Andrea Weintraub, Overtime transportation	8.12
9/16/13	Travis Bayer, Overtime Transportation	11.25

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9/16/13	Andrew Fromm, Overtime Meals	10.98
9/16/13	Secretarial Overtime, Mary T Kurczaba	10.50
9/17/13	Standard Prints	4.29
9/17/13	Standard Prints	22.49
9/17/13	Standard Prints	12.35
9/17/13	Standard Prints	15.99
9/17/13	Standard Prints	18.59
9/17/13	Standard Prints	4.55
9/17/13	Standard Copies or Prints	54.60
9/17/13	Standard Prints	3.51
9/17/13	Standard Prints	1.17
9/17/13	Standard Prints	18.33
9/17/13	Standard Prints	1.43
9/17/13	Standard Prints	.65
9/17/13	Standard Prints	85.54
9/17/13	Standard Prints	3.12
9/17/13	Standard Prints	2.21
9/17/13	Standard Prints	29.25
9/17/13	Standard Prints	3.77
9/17/13	Standard Prints	22.36
9/17/13	Standard Prints	1.04
9/17/13	Standard Prints	.26
9/17/13	Standard Prints	19.89
9/17/13	Tabs/Indexes/Dividers	.91
9/17/13	Closing/Mini Books	12.00
9/17/13	ALTEP - Outside Computer Services 9/5/13	69.49
9/17/13	ALTEP - Outside Copy/Binding Services, 9/8/13	2,996.91
9/17/13	ALTEP - Outside Copy/Binding Services, 9/9/13	655.00
9/17/13	ALTEP - Outside Copy/Binding Services, 9/3/13	454.50
9/17/13	Travis Bayer, Working Meal/K&E Only, Chicago, IL Overtime Meal	24.10
9/17/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, Chapter 11	20.00
	Dockets Usage for 09/2013, Jessica Peet	
9/17/13	Jeffrey Zeiger, Overtime Transportation	18.00
9/17/13	Alexandra Schwarzman, Overtime Transportation	8.00
9/17/13	Travis Bayer, Overtime Transportation	11.25
9/17/13	Andrea Weintraub, Overtime Meals	13.00
9/17/13	SEAMLESS NORTH AMERICA INC, Jeffrey J Zeiger, Overtime Meals	20.00
	9/17/2013	
9/17/13	Alexandra Schwarzman, Overtime Meals	25.18
9/17/13	SEAMLESS NORTH AMERICA INC, Stanley Wash, Overtime Meals 9/17/2013	20.00
9/17/13	Secretarial Overtime, Jen Gibertini	6.30
9/18/13	Standard Copies or Prints	.13
9/18/13	Standard Prints	2.99
9/18/13	Standard Prints	28.34
9/18/13	Standard Prints	63.70
9/18/13	Standard Prints	.52
9/18/13	Standard Prints	5.59

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9/18/13	Standard Prints	.52
9/18/13	Standard Prints	6.63
9/18/13	Standard Prints	.13
9/18/13	Standard Prints	18.33
9/18/13	Standard Prints	5.85
9/18/13	Standard Prints	17.03
9/18/13	Standard Prints	16.64
9/18/13	Standard Prints	4.55
9/18/13	Standard Prints	5.85
9/18/13	Standard Prints	16.38
9/18/13	Standard Prints	5.07
9/18/13	Standard Prints	2.08
9/18/13	Standard Prints	.13
9/18/13	Standard Prints	.13
9/18/13	Standard Prints	25.61
9/18/13	Standard Prints	22.36
9/18/13	Standard Prints	9.62
9/18/13	Standard Prints	67.08
9/18/13	Standard Prints	12.22
9/18/13	Standard Prints	15.34
9/18/13	Standard Prints	3.25
9/18/13	Standard Prints	3.38
9/18/13	Standard Prints	.26
9/18/13	Standard Prints	2.08
9/18/13	Standard Prints	.65
9/18/13	Standard Prints	2.34
9/18/13	Color Prints	30.25
9/18/13	Color Prints	30.25
9/18/13	Color Prints	40.15
9/18/13	Color Prints	11.00
9/18/13	Color Prints	11.00
9/18/13	Scanned Images	21.06
9/18/13	Scanned Images	.52
9/18/13	Scanned Images	.26
9/18/13	Scanned Images	.26
9/18/13	Scanned Images	.26
9/18/13	Scanned Images	.39
9/18/13	Production Blowbacks	94.20
9/18/13	Production Blowbacks	88.70
9/18/13	Production Blowbacks	91.30
9/18/13	E-ALTEP - 224 N DES PLAINES (NT), Outside Printing Services, 9/16/13	37.63
9/18/13	Jason Gott, Working Meal/K&E Only, Chicago, IL OT transportation	20.00
9/18/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, Chapter 11 Dockets Usage for 09/2013, Daniel Hill	100.00
9/18/13	Alexandra Schwarzman, Overtime Transportation	9.50
9/18/13	Andrew Fromm, Overtime transportation	14.05
9/18/13	Travis Bayer, Overtime Transportation	12.25

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9/18/13	Alexandra Schwarzman, Overtime Meals	40.00
9/18/13	SEAMLESS NORTH AMERICA INC, Andrew Fromm, Overtime Meals	20.00
	9/18/2013	
9/19/13	Standard Prints	4.55
9/19/13	Standard Prints	2.21
9/19/13	Standard Prints	1.30
9/19/13	Standard Prints	19.37
9/19/13	Standard Prints	.39
9/19/13	Standard Prints	3.25
9/19/13	Standard Prints	21.32
9/19/13	Standard Prints	8.84
9/19/13	Standard Prints	2.08
9/19/13	Standard Prints	.52
9/19/13	Standard Prints	.52
9/19/13	Standard Prints	4.16
9/19/13	Standard Prints	3.51
9/19/13	Standard Prints	1.69
9/19/13	Standard Prints	9.49
9/19/13	Standard Prints	2.60
9/19/13	Standard Prints	7.93
9/19/13	Standard Prints	5.46
9/19/13	Standard Prints	6.50
9/19/13	Standard Prints	2.34
9/19/13	Standard Prints	2.08
9/19/13	Standard Prints	.65
9/19/13	Standard Prints	7.80
9/19/13	Standard Prints	.52
9/19/13	Standard Prints	4.55
9/19/13	Standard Prints	40.56
9/19/13	Standard Prints	4.55
9/19/13	Standard Prints	1.95
9/19/13	Standard Prints	3.90
9/19/13	Standard Prints	5.07
9/19/13	Standard Prints	4.42
9/19/13	Color Prints	14.30
9/19/13	Color Prints	13.75
9/19/13	Color Prints	5.50
9/19/13	Color Prints	8.80
9/19/13	Color Prints	4.40
9/19/13	Color Prints	8.80
9/19/13	Color Prints	7.70
9/19/13	Scanned Images	3.25
9/19/13	Scanned Images	7.02
9/19/13	Filing Fees, Publication	30,617.89
9/19/13	Filing Fees, Publication of bar date for claims in various periodicals.	34,000.00
9/19/13	DIALOG LLC, Computer Database Research, Dialog Usage for 09/2013, Mosquera, Clara	37.91

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9/19/13	Jeffrey Zeiger, Overtime Transportation	18.00
9/19/13	Andrea Weintraub, Overtime transportation	25.10
9/19/13	Jason Gott, Overtime Transportation	18.45
9/19/13	Andrew Fromm, Overtime transportation	15.00
9/19/13	SEAMLESS NORTH AMERICA INC, Andrew Fromm, Overtime Meals	20.00
	9/19/2013	
9/19/13	SEAMLESS NORTH AMERICA INC, Jeffrey J Zeiger, Overtime Meals	20.00
	9/19/2013	
9/19/13	Secretarial Overtime, Nancy J Schneider	15.96
9/20/13	Overnight Delivery, Fed Exp	67.81
9/20/13	Jeffrey Zeiger, Airfare, Houston, TX/New York, NY/Washington, DC 09/23/2013 to 09/25/2013, Attend meetings	377.27
9/20/13	Jeffrey Zeiger, Airfare, DC, Houston, New York. 09/23/2013 to 09/27/2013, Additional trips added to itinerary.	379.15
9/20/13	Will Guerrieri, Airfare, NY 09/25/2013 to 09/27/2013, Hearing	923.97
9/20/13	Ross Kwasteniet, Airfare, New York, NY 09/25/2013 to 09/27/2013, Represent client in mediation meetings	923.97
9/20/13	Laura Saal, Filing Fees	293.00
9/20/13	Jason Gott, Overtime Transportation	14.80
9/20/13	Ross Kwasteniet, Parking, Chicago, IL OT transportation	70.00
9/22/13	Secretarial Overtime, Gwendolyn Morgan	26.04
9/23/13	Standard Copies or Prints	645.06
9/23/13	Standard Prints	26.39
9/23/13	Standard Prints	1.82
9/23/13	Standard Prints	9.75
9/23/13	Standard Prints	8.45
9/23/13	Standard Prints	11.05
9/23/13	Standard Prints	9.49
9/23/13	Standard Prints	.26
9/23/13	Standard Prints	.52
9/23/13	Standard Prints	21.45
9/23/13	Standard Prints	.52
9/23/13	Standard Prints	31.59
9/23/13	Standard Prints	2.99
9/23/13	Standard Prints	7.93
9/23/13	Standard Prints	51.74
9/23/13	Standard Prints	6.63
9/23/13	Standard Prints	4.94
9/23/13	Standard Prints	1.04
9/23/13	Standard Prints	.91
9/23/13	Standard Prints	.39
9/23/13	Standard Prints	9.88
9/23/13	Standard Prints	1.69
9/23/13	Standard Prints	1.82
9/23/13	Standard Prints	.26
9/23/13	Standard Prints	2.08
9/23/13	Standard Prints	.91

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9/23/13	Standard Prints	4.94
9/23/13	Standard Prints	20.67
9/23/13	Standard Prints	26.52
9/23/13	Standard Prints	5.98
9/23/13	Standard Prints	1.43
9/23/13	Standard Prints	11.70
9/23/13	Standard Prints	.39
9/23/13	Standard Prints	20.93
9/23/13	Standard Prints	.26
9/23/13	Standard Prints	9.23
9/23/13	Standard Prints	6.50
9/23/13	Standard Prints	1.82
9/23/13	Standard Prints	.65
9/23/13	Standard Prints	.65
9/23/13	Standard Prints	2.47
9/23/13	Standard Prints	.26
9/23/13	Standard Prints	75.14
9/23/13	Standard Prints	31.59
9/23/13	Standard Prints	.26
9/23/13	Standard Prints	.26
9/23/13	Standard Prints	.26
9/23/13	Standard Prints	.39
9/23/13	Standard Prints	2.34
9/23/13	Binding	8.40
9/23/13	Tabs/Indexes/Dividers	10.66
9/23/13	Tabs/Indexes/Dividers	8.45
9/23/13	Color Prints	9.35
9/23/13	Color Prints	9.35
9/23/13	Color Prints	.55
9/23/13	Color Prints	8.80
9/23/13	Color Prints	17.60
9/23/13	Color Prints	9.90
9/23/13	Color Prints	9.90
9/23/13	Color Prints	221.10
9/23/13	Color Prints	13.20
9/23/13	Color Prints	1.10
9/23/13	Color Prints	4.95
9/23/13	Color Prints	1.65
9/23/13	Color Prints	4.40
9/23/13	Color Prints	92.95
9/23/13	Color Prints	2.75
9/23/13	Color Prints	2.75
9/23/13	Color Prints	3.30
9/23/13	Color Prints	9.90
9/23/13	Color Prints	5.50
9/23/13	Color Prints	5.50
9/23/13	Color Prints	9.90

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9/23/13	Color Prints	13.20
9/23/13	Color Prints	9.90
9/23/13	Color Prints	1.65
9/23/13	Scanned Images	3.64
9/23/13	Scanned Images	4.94
9/23/13	Scanned Images	38.87
9/23/13	Scanned Images	.78
9/23/13	Scanned Images	.78
9/23/13	Scanned Images	18.72
9/23/13	Travis Bayer, Overtime Transportation	10.00
9/24/13	Standard Prints	.52
9/24/13	Standard Prints	1.69
9/24/13	Standard Prints	3.38
9/24/13	Standard Prints	.13
9/24/13	Standard Prints	.78
9/24/13	Standard Prints	.65
9/24/13	Standard Prints	6.63
9/24/13	Standard Prints	10.79
9/24/13	Standard Prints	.26
9/24/13	Standard Prints	2.73
9/24/13	Standard Prints	.78
9/24/13	Standard Prints	2.47
9/24/13	Standard Prints	.13
9/24/13	Standard Prints	.26
9/24/13	Standard Prints	78.65
9/24/13	Standard Prints	8.19
9/24/13	Standard Prints	1.56
9/24/13	Standard Prints	1.30
9/24/13	Standard Prints	32.24
9/24/13	Standard Prints	20.80
9/24/13	Standard Prints	12.09
9/24/13	Standard Prints	65.78
9/24/13	Standard Prints	19.37
9/24/13	Standard Prints	1.56
9/24/13	Standard Prints	1.17
9/24/13	Standard Prints	.52
9/24/13	Color Prints	25.30
9/24/13	Color Prints	26.40
9/24/13	Color Prints	4.40
9/24/13	Scanned Images	1.04
9/24/13	Overnight Delivery, Fed Exp	101.56
9/24/13	Will Guerrieri, Airfare, NY 09/25/2013 to 09/27/2013, Hearing	133.85
9/24/13	Jason Gott, Overtime transportation	19.00
9/24/13	Shanti Sadtler, Overtime transportation	19.20
9/24/13	Stan Wash, Overtime Transportation	12.00
9/24/13	Travis Bayer, Overtime Transportation	11.05
9/24/13	Secretarial Overtime, Nichole Lafferty	6.30

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9/25/13	Jeffrey Zeiger, Internet, Attend mediation.	19.95
9/25/13	Standard Prints	1.17
9/25/13	Standard Prints	11.83
9/25/13	Standard Prints	4.55
9/25/13	Standard Prints	2.60
9/25/13	Standard Prints	.91
9/25/13	Standard Prints	1.95
9/25/13	Standard Prints	1.69
9/25/13	Standard Prints	216.58
9/25/13	Standard Prints	3.12
9/25/13	Standard Prints	.52
9/25/13	Standard Prints	15.73
9/25/13	Standard Prints	3.12
9/25/13	Standard Prints	4.55
9/25/13	Standard Prints	.78
9/25/13	Standard Prints	3.38
9/25/13	Standard Prints	.52
9/25/13	Standard Prints	.91
9/25/13	Standard Prints	1.82
9/25/13	Standard Prints	15.99
9/25/13	Standard Prints	17.81
9/25/13	Standard Prints	1.04
9/25/13	Standard Prints	14.17
9/25/13	Standard Prints	8.84
9/25/13	Standard Prints	7.93
9/25/13	Standard Copies or Prints	.26
9/25/13	Standard Prints	1.04
9/25/13	Standard Prints	2.21
9/25/13	Standard Prints	1.04
9/25/13	Standard Prints	1.43
9/25/13	Color Prints	6.05
9/25/13	Color Prints	.55
9/25/13	Color Prints	.55
9/25/13	Color Prints	40.15
9/25/13	Color Prints	3.85
9/25/13	Color Prints	.55
9/25/13	Color Prints	1.10
9/25/13	Color Prints	1.10
9/25/13	Color Prints	.55
9/25/13	Color Prints	.55
9/25/13	Color Prints	.55
9/25/13	Color Prints	.55
9/25/13	Color Prints	.55
9/25/13	Color Prints	2.20
9/25/13	Color Prints	1.65
9/25/13	Color Prints	1.10
9/25/13	Color Prints	2.75

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9/25/13	Color Prints	1.65
9/25/13	Color Prints	.55
9/25/13	Color Prints	.55
9/25/13	Color Prints	.55
9/25/13	Color Prints	.55
9/25/13	Color Prints	.55
9/25/13	Color Prints	14.85
9/25/13	Color Prints	.55
9/25/13	Color Prints	3.30
9/25/13	Scanned Images	2.73
9/25/13	Scanned Images	.65
9/25/13	Scanned Images	2.73
9/25/13	Scanned Images	.39
9/25/13	Scanned Images	.39
9/25/13	Scanned Images	.26
9/25/13	Scanned Images	.13
9/25/13	Scanned Images	.13
9/25/13	Production Blowbacks	126.40
9/25/13	Production Blowbacks	59.50
9/25/13	Will Guerrieri, Travel Meals, Chicago Hearing	10.55
9/25/13	Will Guerrieri, Travel Meals, NY Hearing	9.25
9/25/13	Will Guerrieri, Travel Meals, NY Hearing	6.53
9/25/13	Will Guerrieri, Travel Meals, NY Hearing	5.44
9/25/13	Jeffrey Zeiger, Travel Meals, New York Attend mediation.	57.05
9/25/13	Ross Kwasteniet, Travel Meals, New York, NY Represent client in mediation meetings	6.53
9/25/13	Ross Kwasteniet, Travel Meals, New York, NY Represent client in mediation meetings	14.37
9/25/13	Ross Kwasteniet, Travel Meals, Chicago, IL (O'Hare) Represent client in mediation meetings	2.15
9/25/13	Ross Kwasteniet, Travel Meals, Chicago, IL (O'Hare) Represent client in mediation meetings	8.01
9/25/13	Stan Wash, Overtime transportation	11.00
9/25/13	Jason Gott, Overtime transportation	19.45
9/25/13	Travis Bayer, Overtime Transportation	11.00
9/25/13	Secretarial Overtime, Barbara A Hammett	10.92
9/26/13	Standard Prints	.13
9/26/13	Standard Prints	2.08
9/26/13	Standard Prints	3.25
9/26/13	Standard Prints	93.86
9/26/13	Standard Prints	.52
9/26/13	Standard Prints	47.97
9/26/13	Standard Prints	20.93
9/26/13	Standard Prints	13.13
9/26/13	Standard Prints	3.25
9/26/13	Standard Prints	3.25
9/26/13	Standard Prints	10.01

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

36 - Disbursements

9/26/13	Standard Prints	16.12
9/26/13	Standard Copies or Prints	4.68
9/26/13	Standard Prints	.26
9/26/13	Standard Prints	3.12
9/26/13	Standard Prints	.52
9/26/13	Standard Prints	2.08
9/26/13	Standard Prints	36.14
9/26/13	Standard Prints	4.94
9/26/13	Standard Prints	2.08
9/26/13	Standard Prints	25.61
9/26/13	Standard Copies or Prints	.39
9/26/13	Standard Prints	6.37
9/26/13	Standard Prints	2.08
9/26/13	Standard Prints	7.28
9/26/13	Standard Prints	.39
9/26/13	Color Prints	132.00
9/26/13	Color Prints	6.60
9/26/13	Color Prints	12.65
9/26/13	Color Prints	12.65
9/26/13	Color Prints	22.00
9/26/13	Color Prints	22.00
9/26/13	Scanned Images	1.82
9/26/13	Scanned Images	22.10
9/26/13	Scanned Images	.26
9/26/13	Will Guerrieri, Travel Meals, NY Hearing	8.38
9/26/13	Will Guerrieri, Travel Meals, NY Hearing	6.53
9/26/13	Jeffrey Zeiger, Travel Meals, New York Attend mediation.	3.76
9/26/13	Jeffrey Zeiger, Travel Meals, New York Attend mediation.	14.24
9/26/13	Ross Kwasteniet, Travel Meals, New York, NY Represent client in mediation meetings	34.31
9/26/13	Ross Kwasteniet, Travel Meals, New York, NY Represent client in mediation meetings	6.53
9/26/13	E-ALTEP - 224 N DES PLAINES (NT), Outside Copy/Binding	30.50
9/26/13	Shanti Sadtler, Overtime transportation	21.50
9/26/13	Shanti Sadtler, Overtime transportation	22.10
9/26/13	Dale Cendali, Overtime transportation	6.00
9/27/13	Will Guerrieri, Lodging, NY 09/25/2013 to 09/27/2013, Hearing	700.00
9/27/13	Jeffrey Zeiger, Lodging, New York 09/25/2013 to 09/27/2013, Attend mediation.	700.00
9/27/13	Ross Kwasteniet, Lodging, New York, NY 09/25/2013 to 09/27/2013, Represent client in mediation meetings	700.00
9/27/13	Jeffrey Zeiger, Airfare, Chicago, IL 09/23/2013 to 09/27/2013	133.84
9/27/13	Will Guerrieri, Travel Meals, Chicago Hearing	5.36
9/27/13	Ross Kwasteniet, Travel Meals, New York, NY Represent client in mediation meetings Will Guerrieri, Jonathan Henes, Christopher Greco, Melissa Koss	64.75
9/29/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, Chapter 11 Dockets Usage for 09/2013, Jessica Silverman	43.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

36 - Disbursements

9/30/13	INTERCALL - 15272 COLLECTIONS CENTER DRIVE (TP), Teleconference, Conference Calls	95.60
9/30/13	INTERCALL - 15272 COLLECTIONS CENTER DRIVE (TP), Teleconference, Telephone conference with K. Carson - 9/12/13	3.34
9/30/13	INTERCALL - 15272 COLLECTIONS CENTER DRIVE (TP), Teleconference, Conference calls.	13.37
9/30/13	INTERCALL - 15272 COLLECTIONS CENTER DRIVE (TP), Teleconference, Conference Calls	33.01
9/30/13	INTERCALL - 15272 COLLECTIONS CENTER DRIVE (TP), Teleconference, Conference calls	19.34
9/30/13	INTERCALL - 15272 COLLECTIONS CENTER DRIVE (TP), Teleconference, Conference calls.	1.76
9/30/13	INTERCALL - 15272 COLLECTIONS CENTER DRIVE (NT), Teleconference, Conference calls	2.33
9/30/13	INTERCALL - 15272 COLLECTIONS CENTER DRIVE (NT), Teleconference, Conference calls	316.42
9/30/13	Standard Prints	4.68
9/30/13	Standard Prints	8.32
9/30/13	Standard Prints	.26
9/30/13	Standard Prints	1.69
9/30/13	Standard Prints	4.16
9/30/13	Standard Prints	9.62
9/30/13	Standard Prints	16.12
9/30/13	Standard Prints	31.98
9/30/13	Standard Prints	3.77
9/30/13	Standard Prints	5.33
9/30/13	Standard Prints	5.33
9/30/13	Standard Prints	78.26
9/30/13	Standard Copies or Prints	.13
9/30/13	Standard Prints	.52
9/30/13	Standard Prints	23.66
9/30/13	Standard Prints	.39
9/30/13	Standard Prints	2.21
9/30/13	Standard Prints	16.90
9/30/13	Standard Prints	2.86
9/30/13	Standard Prints	22.10
9/30/13	Standard Prints	.78
9/30/13	Standard Prints	.13
9/30/13	Standard Prints	45.89
9/30/13	Standard Prints	8.32
9/30/13	Standard Prints	11.44
9/30/13	Standard Prints	41.73
9/30/13	Standard Prints	219.44
9/30/13	Standard Prints	30.16
9/30/13	Standard Prints	233.35
9/30/13	Standard Prints	.78
9/30/13	Standard Copies or Prints	1.17

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

36 - Disbursements

9/30/13	Standard Prints	.52
9/30/13	Standard Prints	45.50
9/30/13	Standard Prints	.39
9/30/13	Color Prints	33.55
9/30/13	Color Prints	3.30
9/30/13	Color Prints	9.35
9/30/13	Color Prints	9.35
9/30/13	Color Prints	3.30
9/30/13	Color Prints	3.30
9/30/13	Color Prints	15.40
9/30/13	Color Prints	22.00
9/30/13	Color Prints	27.50
9/30/13	Color Prints	.55
9/30/13	Color Prints	1.10
9/30/13	Color Prints	9.35
9/30/13	Color Prints	1.10
9/30/13	Color Prints	3.30
9/30/13	Scanned Images	.26
9/30/13	Scanned Images	.26
9/30/13	Local Transportation - 08/13/2013 Robert Enayati	40.00
9/30/13	Local Transportation - 08/22/2013 Robert Enayati	40.00
9/30/13	VERITEXT - PO BOX 71303 (NT), Court Reporter Deposition, Original transcript.	344.95
9/30/13	COURTCALL, LLC - 6383 ARIZONA CIRCLE (NT), Appearance Fees, CCID 5820179 09/11/2013 Hearing - Ryan Dattilo, U.S. Bankruptcy Court-E.D. New York	114.00
9/30/13	COURTCALL, LLC - 6383 ARIZONA CIRCLE (NT), Appearance Fees, CCID 5835178 09/20/2013 Hearing - Jonathan Henes, U.S. Bankruptcy Court-E.D. New York	30.00
9/30/13	RESTRUCTURING CONCEPTS LLC, Computer Database Research, Chapter 11 Dockets Usage for 09/2013, Jessica Silverman	40.00
9/30/13	Travis Bayer, Overtime Transportation	11.05
9/30/13	Electronic Data Storage	832.03
9/30/13	INTERCALL - 15272 COLLECTIONS CENTER DRIVE (NT), Miscellaneous Expense, Conference calls on 9/6, 9/13, 9/14, 9/16, 9/17, 9/19, 9/20, 9/23, 9/25, 9/27 and 9/30	207.04
9/30/13	INTERCALL - 15272 COLLECTIONS CENTER DRIVE (NT), Miscellaneous Expense, Conference call on 9/19	10.49
	TOTAL EXPENSES	\$ 121,293.66

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

October 21, 2013

Cengage Learning, Inc.
200 First Stamford Place
Suite 400
Stamford, CT 06902

Attention: Ken Carson

Invoice Number: 4179599
Client Matter: 15222-37

In the matter of Mediation

For legal services rendered through September 30, 2013
(see attached Description of Legal Services for detail)

\$ 214,030.00

For expenses incurred through September 30, 2013
(see attached Description of Expenses for detail)

 \$.00

Total legal services rendered and expenses incurred

\$ 214,030.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

37 - Mediation

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Travis Bayer	2.20	495.00	1,089.00
Ryan Dattilo	.70	630.00	441.00
Beth Friedman	18.30	335.00	6,130.50
Jacob Goldfinger	.20	305.00	61.00
Jason Gott	1.00	495.00	495.00
Christopher T Greco	68.10	735.00	50,053.50
Jonathan S Henes, P.C.	57.30	1,025.00	58,732.50
Andrew A Kassof, P.C.	3.50	945.00	3,307.50
Melissa Koss	44.50	630.00	28,035.00
Ross M Kwasteniet	13.80	840.00	11,592.00
Christopher Marcus, P.C.	23.10	895.00	20,674.50
Lolita Nurse	3.00	185.00	555.00
Jessica Peet	7.20	495.00	3,564.00
Laura Saal	1.90	285.00	541.50
Alexandra Schwarzman	.30	495.00	148.50
Jessica A Silverman	1.30	495.00	643.50
James H M Sprayregen, P.C.	.60	1,125.00	675.00
Andrea Weintraub	34.80	495.00	17,226.00
Jeffrey J Zeiger	12.20	825.00	10,065.00
TOTALS	294.00		\$214,030.00

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

37 - Mediation

Description of Legal Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/03/13	Andrea Weintraub	.60	Research re available mediators.
9/06/13	Christopher T Greco	2.50	Correspond with K&E team re scheduling and mediation motion (1.3); research re mediation and local rules (1.2).
9/06/13	Jonathan S Henes, P.C.	4.30	Review and revise scheduling and mediation motion (1.6); review and revise motion to shorten notice re same (1.3); correspond with C. Greco re mediation issues (1.4).
9/08/13	Andrea Weintraub	1.20	Draft mediation motion (.8); draft proposed order re same (.4).
9/09/13	Christopher Marcus, P.C.	.60	Review and revise mediation order.
9/09/13	Laura Saal	1.50	Create shell of motion to shorten notice re mediation motion for T. Bayer (.5); prepare for and file mediation motion and motion to shorten notice of same (.9); coordinate service of same (.1).
9/09/13	James H M Sprayregen, P.C.	.20	Telephone conference with J. Henes re scheduling order.
9/10/13	Christopher Marcus, P.C.	1.50	Review and analyze objections to mediation motion.
9/10/13	Jacob Goldfinger	.20	Review objections to mediation schedule and correspond with working group re same.
9/10/13	Beth Friedman	.60	Review mediation order and conference with chambers re outstanding issues (.4); conference with C. Greco re same (.2).
9/16/13	Beth Friedman	.30	Telephone conference with J. Zeiger and C. Greco re mediation issues.
9/17/13	Christopher T Greco	2.90	Review and revise mediation order (2.4); review sample stipulation and order re mediation (.5).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

37 - Mediation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/17/13	Christopher Marcus, P.C.	.50	Telephone conference with Judge Drain re mediation.
9/17/13	Ross M Kwasteniet	1.20	Office conferences with K&E team re mediation, mediation order and next steps.
9/17/13	Jonathan S Henes, P.C.	4.10	Prepare for telephone conference with Judge Drain re mediation (2.1); telephone conference with Judge Drain re mediation (.5); strategize re same (1.5).
9/17/13	Beth Friedman	3.00	Telephone conferences with S. Jackson in chambers re mediation order and draft same (.9); telephone conferences with Judge Drain chambers and arrange for telephone conferences with Judge re scheduling issues (.7); arrange for J. Henes telephone conferences with Judge Drain and provide information to all parties involved in mediation (.8); arrange with K&E team re outstanding issues (.6).
9/17/13	Melissa Koss	1.20	Draft order appointing a mediator (.9); correspond with C. Greco re same (.3).
9/18/13	Christopher T Greco	6.90	Attend telephone conference with Judge Drain re mediation and scheduling issues (1.5); prepare for same and correspond with K&E team re same (2.1); review and revise proposed mediation order (1.6); review and revise background materials for Judge Drain in advance of call and distribute same to judge (1.7).
9/18/13	Christopher Marcus, P.C.	2.50	Telephone conference with D. Schaible re mediation (.4); telephone conference with Milbank, DPW and Katten re mediation (.6); telephone conference with Judge Drain re mediation (1.0); telephone conference with Milbank and DPW re mediation (.5).
9/18/13	Jessica Peet	.90	Attend telephone conference with Judge Drain.

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

37 - Mediation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/18/13	Andrea Weintraub	4.20	Review and revise mediation order (.7); draft situation overview for mediation telephone conference with J. Drain (.7); mediation telephone conference with J. Drain (1.1); correspond with C. Greco and M. Koss re strawman schedule and issues memo for J. Drain (.3); telephone conference with first lien group re mediation order (.3); draft memorandum for J. Drain (1.1).
9/18/13	Jason Gott	.70	Draft, revise mediation materials.
9/18/13	Ross M Kwasteniet	2.70	Prepare for initial telephone conference with mediator (1.2); participate in same (1.5).
9/18/13	Jonathan S Henes, P.C.	6.10	Telephone conference with D. Schaible re mediation (.6); prepare for telephone conference with Judge Drain re mediation (1.7); telephone conference with Judge Drain re mediation (1.0); analyze and strategize re telephone conference with Judge Drain re mediation (2.3); telephone conference with Milbank and DPW re mediation (.5).
9/18/13	Beth Friedman	1.20	Conference with K&E team re scheduling issues and arrange for same (.6); conference with D. Li in Judge Drain's chambers re same (.4); review scheduling order (.2).
9/18/13	Melissa Koss	2.10	Attend initial mediation teleconference with Judge Drain (.7); draft order appointing a mediator (1.1); correspond with C. Greco re same (.3).
9/19/13	Christopher T Greco	7.20	Review and revise proposed mediation order, including proposed comments and revisions to same from various mediation parties (3.4); conference with C. Marcus and A. Weintraub re same (.6); revise order and review precedent (1.2); distribute order to parties for review (.4); analyze issues re material non-public information in the context of mediation (1.6).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

37 - Mediation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/19/13	Christopher Marcus, P.C.	.50	Office conference with C. Greco and A. Weintraub re mediation order.
9/19/13	Andrea Weintraub	6.80	Draft mediation memorandum to Judge Drain re schedules and outstanding issues (.7); correspond with M. Koss re same (.4); draft outstanding issues list and descriptions for memorandum to Judge Drain (2.3); review and revise issues list and descriptions (.9); office conference with C. Marcus and C. Greco re mediation order (.5); review and revise mediation order (1.4); review and revise issues list in mediation memo per disclosure statement and plan issue changes (.6).
9/19/13	Jeffrey J Zeiger	4.50	Revise draft mediation order (.3); telephone conference with M. Koss re issues for mediation memorandum (.1); telephone conference with C. Greco re same (.1); revise draft mediation memorandum (1.9); revise draft protective order (2.1).
9/19/13	Jonathan S Henes, P.C.	9.00	Review and analyze outstanding mediation issues for mediation call with Judge Drain (3.2); strategize and prepare for initial mediation call with Judge Drain (3.7); review and analyze mediation memorandum for Judge Drain (1.2); review proposed mediation order (.9).
9/19/13	Melissa Koss	8.40	Office conference with J. Silverman and A. Weintraub re mediation memo to Judge Drain (.4); office conference with C. Greco re same (.8); review and comment on same (1.2); revise same (3.2); further revisions per C. Greco comments (1.1); telephone conference and correspond with J. Zeiger re form of mediation statements (.3); review and analyze precedent re same (.6); review disclosure statement for primary confirmation issues and other issues (.8).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

37 - Mediation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/20/13	Christopher T Greco	6.10	Correspond and telephone conferences re proposed mediation order and revise to same (3.5); review Washington Mutual proposed language and precedent mediation orders re same (1.3); correspond with C. Marcus re same (.3); telephone conference with Milbank and DPW re material non-public information re proposed language (.7); follow up re same (.3).
9/20/13	Christopher Marcus, P.C.	1.60	Telephone conference with Milbank re mediation order (.6); research re mediation order (1.0).
9/20/13	Andrea Weintraub	1.40	Telephone conference with Milbank and DPW re mediation order (.2); review and analyze mediation order comments (.6); review and revise mediation order re same (.6).
9/20/13	Ross M Kwasteniet	1.70	Review and revise proposed mediation scheduling order.
9/20/13	Jonathan S Henes, P.C.	2.10	Telephone conference with Milbank re mediation order (.6); review and strategize re mediation order (1.5).
9/20/13	Beth Friedman	.70	Prepare and arrange for upcoming mediation.
9/20/13	Melissa Koss	7.00	Correspond with J. Zeiger re form of mediation statements (.4); review and revise mediation memo to Judge Drain per R. Kwasteniet comments (3.4); review and revise same per J. Henes comments (.8); review and revise same per J. Zeiger and A. Kassoff comments (.4); correspond with C. Greco re same (.6); correspond with mediation parties re same (.3); review revised mediation order (.7); correspond with C. Greco re same (.4).
9/20/13	Andrew A Kassof, P.C.	1.00	Review and draft correspondence re mediation submission (.4); review comments re same and schedule (.3); correspond with J. Zeiger re same (.1); review and analyze correspondence re intercreditor issues (.2).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

37 - Mediation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/23/13	Christopher T Greco	7.50	Telephone conferences re disclosure related issues and other open points in proposed mediation order (.7); analyze issues re proposed mediation order and review precedent re same (2.7); conference with A. Weintraub re edits to same (.5); review and revise proposed order for further distribution to relevant stakeholders (1.2); review and revise proposed issues to be mediated (.7); correspond with K&E team re initial mediation statements and preparation of same (1.7).
9/23/13	Christopher Marcus, P.C.	1.00	Office conference with J. Henes and C. Greco re mediation order (.3); telephone conference with mediation parties re mediation order (.7).
9/23/13	Jessica Peet	.90	Conference with K&E team re mediation statements (.4); review precedent re same (.2); draft same (.3).
9/23/13	Andrea Weintraub	4.60	Review comments to the mediation order (.4); review and revise mediation order (2.4); correspond with C. Greco and C. Marcus re comments to the mediation order (.4); telephone conference with parties re mediation order (.6); telephone conference with committee counsel re same (.3); internal meeting re mediation position papers and next steps (.3); telephone conference with C. Greco re mediation order revisions (.2).
9/23/13	Ryan Dattilo	.70	Telephone conference re mediation order (.5); correspond with C. Greco re same (.2).
9/23/13	Jessica A Silverman	1.00	Office conference with K&E team re mediation (.5); telephone conference re proposed mediation order (.5).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

37 - Mediation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/23/13	Jonathan S Henes, P.C.	9.10	Review and revise mediation order (1.3); office conference with J. Henes and C. Greco re mediation order (.3); strategize re same (2.3); telephone conference with parties re mediation order (.6); telephone conference with Committee re same (.3); review and analyze comments to the plan and disclosure statement (3.2); telephone conference with and correspond with mediation parties re outstanding issues re mediation order (1.1).
9/23/13	Beth Friedman	1.80	Review and distribute revised mediation order and arrange scheduling.
9/23/13	Melissa Koss	2.00	Attend internal meeting re preparation of mediation statements (.6); correspond with K&E team re same (.3); correspond re revisions to mediation order (.7); attend telephone conference re same (.4).
9/23/13	Andrew A Kassof, P.C.	.10	Review proposed revisions to mediation order.
9/24/13	Christopher T Greco	7.20	Review and revise proposed mediation order (2.3); telephone conferences with K&E team re proposed mediation schedule mediation order and ripe issues to be mediated (.6); follow up re same (.7); telephone conferences with Milbank re proposed mediation order and Washington Mutual provisions (.7); prepare for same (.6); prepare cover letter to J. Stong re submission of proposed mediation order (.7); prepare for mediation session on September 26 (1.6).
9/24/13	Christopher T Greco	.40	Telephone conference with T. Cowan and others re exit financing presentation.
9/24/13	Christopher Marcus, P.C.	3.70	Telephone conference with K&E team re mediation order (.5); office conferences with C. Greco and A. Weintraub re mediation (1.2); review and analyze correspondence and comments re mediation order (1.3); review and revise mediation order cover letter (.7).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

37 - Mediation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/24/13	Jessica Peet	2.60	Draft and revise mediation statement re LBO.
9/24/13	Andrea Weintraub	4.90	Review second lien intercreditor agreement for turnover provisions and authority provisions (.6); draft mediation position paper re intercreditor agreement violations and claims (1.1); K&E internal update telephone conference (.2); review and revise mediation order (1.1); draft mediation order cover letter to Judge Stong (1.6); telephone conference with Milbank re proposed order (.3).
9/24/13	Travis Bayer	.90	Review and revise copyright mediation statement (.7); correspond with J. Gott re same (.2).
9/24/13	Ross M Kwasteniet	.70	Prepare for and participate in telephone conference with K&E team re mediation order and schedule (.5); follow-up re same (.2).
9/24/13	Ross M Kwasteniet	1.20	Telephone conferences and correspondence with K&E team re mediation order and scheduling.
9/24/13	Jonathan S Henes, P.C.	8.80	Review and analyze emails and comments re mediation order (1.5); strategize re same (2.1); correspond with mediation parties re same (1.7); review and revise plan and disclosure statement (3.1); correspond with J. Sprayregen re strategy and tactics (.4).
9/24/13	Beth Friedman	2.40	Telephone conference with S. Jackson re mediation order (.6); correspond with all parties re same (.3); coordinate and arrange for mediation proceedings (1.5).
9/24/13	Laura Saal	.40	Upload mediation order for entry by the court.
9/24/13	Melissa Koss	1.00	Attend update telephone conference with K&E team re mediation and scheduling order (.4); review revised mediation order (.4); correspond with A. Weintraub and C. Greco re same (.2).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

37 - Mediation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/25/13	Christopher T Greco	8.30	Review and revise proposed memorandum to Judge Drain re timeline and ripe issues for mediation (3.4); telephone conference with K&E team re preparation for initial mediation session (.7); coordinate with B. Friedman and others re logistics for mediation session (.8); telephone conference with mediation parties re submission of mediation memorandum and parties' anticipated papers re competing mediation process (.7); follow up with K&E team re cover letter and edits to same (1.6); review and revise proposed side by side mediation timelines for first mediation session (1.1).
9/25/13	Christopher Marcus, P.C.	1.50	Office conference re mediation (1.0); telephone conference re timeline (.5).
9/25/13	Christopher Marcus, P.C.	1.50	Revise mediation memorandum (1.0); update call with M. Hansen (.5).
9/25/13	Jessica Peet	1.90	Office conference with working group re mediation (.6); telephone conference with parties re mediation statements (.2); review and revise mediation draft (.9); correspond with working group re open items (.2).
9/25/13	Andrea Weintraub	7.60	Create side by side of debtor and committee timelines for internal meeting (.5); office conference with K&E team re mediation preparation (1.1); draft timeline demonstrative for mediation re confirmation schedule (.8); review and revise re same (.4); review intercreditor turnover provisions (.4); review intercreditor rights/obligations provisions (.3); draft mediation statement re intercreditor violations (2.4); telephone conference re mediation memorandum and proposed schedules (.2); internal meeting re pre-mediation scheduling letter to J. Drain (.3); draft timeline demonstrative for mediation re mediation schedule (.4); review and revise re same (.3); draft cover correspondence to Judge Drain re mediation (.5).

Legal Services for the Period Ending September 30, 2013

Cengage Learning, Inc.

37 - Mediation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/25/13	Travis Bayer	1.30	Telephone conference with K&E team re mediation session (.6); office conference with J. Gott re mediation statement (.2); review and revise same (.5).
9/25/13	Alexandra Schwarzman	.30	Review and revise mediation statement.
9/25/13	Jeffrey J Zeiger	.40	Prepare for mediation.
9/25/13	Jonathan S Henes, P.C.	.50	Telephone conference with R. Kwasteniet and G. Bray re mediation and schedule.
9/25/13	Jonathan S Henes, P.C.	4.60	Telephone conference with first lien creditors re mediation and timing (.4); review and analyze committees mediation timeline (.2); office conference with A. Weintraub re timeline and mediation (.3); review re same (.2); prepare for mediation (1.9); telephone conference with the company re next steps and mediation (.9); telephone conference with G. Bray and C. Marcus re mediation and schedule (.7).
9/25/13	Jonathan S Henes, P.C.	.90	Office conference re mediation session, disclosure statement and next steps.
9/25/13	Melissa Koss	4.20	Telephone conference with mediation parties re proposed submission to Judge Drain (.4); revise draft mediation memorandum re outcome of same (2.4); correspond with A. Weintraub re preparation of various mediation timelines for mediation session (.8); review and revise mediation timeline memo to Judge Drain to incorporate C. Marcus comments (.6).
9/25/13	Andrew A Kassof, P.C.	1.20	Telephone conference with restructuring team re mediation strategy, schedule and other issues (1.0); review committee mediation schedule, revised mediation schedule memorandum and review and exchange correspondence re related issues (.2).

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Cengage Learning, Inc.

37 - Mediation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/26/13	Christopher T Greco	13.40	Prepare for and participate in mediation session with Judge Drain re scheduling and related issues (8.7); draft proposed order and talking points in preparation for hearing re Judge Drain decisions and recommendations (2.4); draft and revise memorandum re proposed issues and schedule (2.3).
9/26/13	Christopher Marcus, P.C.	2.20	Review and revise mediation memorandum (1.0); review Committee's and STB's mediation memorandums (1.2).
9/26/13	Christopher Marcus, P.C.	6.00	Prepare for and attend mediation with Judge Drain and follow-up re same.
9/26/13	Andrea Weintraub	2.00	Office conference with M. Koss and C. Marcus re mediation memo (.2); review and revise mediation memo (.4); review and revise discovery exhibit to mediation memo (.3); review and analyze committee's mediation memo (.5); review and analyze Apax's mediation memo (.3); review and analyze ad hoc first lien group's mediation memo (.3).
9/26/13	Jeffrey J Zeiger	6.90	Participate in mediation with Judge Drain (5.5); revise mediation memorandum to Judge Drain (.7); review submission from Creditors' Committee re same (.7).
9/26/13	Ross M Kwasteniet	6.30	Prepare for and participate in mediation (4.6); follow-up re same (1.7).
9/26/13	Jonathan S Henes, P.C.	7.80	Prepare for and participate in mediation session with Judge Drain (5.6); follow up office conference with team (.6); review and revise draft proposed mediation order (.3); review draft cover email re proposed mediation order (.2); office conference with M. Hansen re mediation (1.1).
9/26/13	Beth Friedman	4.40	Coordinate and prepare for mediation.

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37 - Mediation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/26/13	Melissa Koss	1.20	Prepare correspondence re summary of mediation outcome to mediation parties in preparation of court hearing (.8); office conference with C. Greco re same (.4).
9/26/13	Melissa Koss	11.10	Review and revise mediation timeline memo to Judge Drain to incorporate C. Marcus comments (.8); office conference with C. Marcus re same (.4); review and analyze committee's mediation letter to Judge Drain (.7); office conference with J. Henes and C. Marcus re same (.4); telephone conference with lenders' advisors re same (.4); review and revise mediation memorandum to incorporate J. Henes comments (1.3); correspond with K&E team re same (.3); correspond with mediation parties re same (.3); prepare materials for mediation session with Judge Drain (.4); correspond with B. Friedman re same (.3); attend mediation session (4.2); prepare proposed scheduling order re outcome of mediation session (1.2); office conference with J. Henes and C. Greco re same (.4).
9/26/13	Andrew A Kassof, P.C.	1.00	Review and analyze committee mediation submission to Judge Drain and correspond with J. Zeiger re same (.3); review and analyze Apax submission, First Lien Group submission, Debtors' draft submission and proposed revisions to same (.5); review discovery emails for mediation issues (.1); review proposed agreed-upon schedule (.1).
9/26/13	Lolita Nurse	3.00	Review docket re mediation issues (1.9); compile filings re same (1.1).
9/27/13	Jessica Peet	.40	Office conference with working group re mediation update.
9/27/13	Jeffrey J Zeiger	.40	Revise ripe issues list for mediation.
9/27/13	Beth Friedman	1.60	Followup re mediation and confirm future date and arrange for additional mediation sessions.

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Cengage Learning, Inc.

37 - Mediation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/27/13	Melissa Koss	3.90	Correspond with mediation parties re potential phase one mediation dates (.4); coordinate with B. Friedman re same (.5); draft ripe issues list (1.8); correspond with C. Greco re same (.4); revise per C. Greco's comments (.6); correspond with J. Henes, C. Marcus and R. Kwasteniet re same (.2).
9/27/13	Andrew A Kassof, P.C.	.20	Review memorandum re ripe issues for mediation and e-mails re same.
9/30/13	Christopher T Greco	5.70	Correspond with DPW, Milbank and others re mediation scheduling and issues (1.5); review and revise proposed ripe issues and parameters for initial mediation statements (3.2); correspond with M. Koss re same (.6); follow up with J. Zeiger and K. Alexander re implications of mediation for ongoing litigation matters (.4).
9/30/13	Jessica Peet	.50	Conference with working group re mediation.
9/30/13	Andrea Weintraub	1.50	Draft mediation statement re violations of the intercreditor agreement.
9/30/13	Jason Gott	.30	Telephone conference with K&E team re mediation statements.
9/30/13	Jessica A Silverman	.30	Office conference with K&E re phase one mediation position statements.
9/30/13	Beth Friedman	2.30	Telephone conferences with Judge Drain's deputy arranging all mediation dates and coordinating for same.

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Cengage Learning, Inc.

37 - Mediation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>
9/30/13	Melissa Koss	2.40	Office conference with K&E team re strategy re mediation statements (.5); correspond with C. Greco and R. Dattilo re same (.3); attend telephone conference with Lazard and K&E re valuation of various mediation issues (.7); attend telephone conference with first lien lender advisors and K&E team re proceeding with adversary proceedings during mediation (.6); correspond with K&E team re mediation statements and ripe issues (.3).
9/30/13	James H M Sprayregen, P.C.	.40	Telephone conference with company re mediation issues.
		294.00	TOTAL HOURS
		294.00	TOTAL HOURS